U.S. Department of Labor
Office of Inspector General—Office of Audit

REPORT TO THE OFFICE OF WORKERS' COMPENSATION PROGRAMS

SPECIAL REPORT RELATING TO THE FEDERAL EMPLOYEES' COMPENSATION ACT SPECIAL BENEFIT FUND

September 30, 2017

This report was prepared by KPMG LLP, under contract to the U.S. Department of Labor, Office of Inspector General, and by acceptance, it becomes a report of the Office of Inspector General.

Elliot P. Lewis

Assistant Inspector General for Audit
U.S. Department of Labor

Date Issued: November 2, 2017
Report Number: 22-18-003-04-431

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U.S. Department of Labor

Office of Inspector General
Washington, DC. 20210

Inspector General's Report

November 2, 2017

To: FEDERAL AGENCIES WITH RESPONSIBILITIES FOR THE FEDERAL EMPLOYEES' COMPENSATION ACT PROGRAM

Elliot P. Lewis

FROM: ELLIOT P. LEWIS
Assistant Inspector General
for Audit

SUBJECT: Special Report Relating to the Federal Employees' Compensation Act Special Benefit Fund – FY 2017
Report No. 22-18-003-04-431

Attached is the special report on the Federal Employees' Compensation Act (FECA) Special Benefit Fund (Fund) that was prepared to assist in the audit of your agency's annual financial statements. The U.S. Department of Labor (DOL), Office of Workers' Compensation Programs (OWCP), administers the Fund, and the DOL Office of Inspector General (OIG) is responsible for auditing the Fund.

The OIG contracted with the independent certified public accounting firm of KPMG LLP (KPMG) to prepare the report on the Fund as of, and for the year ended, September 30, 2017. This special report consists of two reports. The first report is an opinion on the Schedule of Actuarial Liability, Net Intra-Governmental Accounts Receivable, and Benefit Expense of the Fund as of, and for the year ended, September 30, 2017, for which KPMG issued an unmodified opinion. In connection with this audit, KPMG performed certain tests of controls and compliance with laws and regulations related to the Fund. Its testing of controls disclosed a deficiency in internal control over reporting of benefit expense titled, "Improvements Needed in the Review of Continuing Eligibility for Existing Federal Employees' Compensation Act (FECA) Claims." This significant deficiency is not considered a material weakness. KPMG's testing of compliance disclosed no instances of noncompliance or other matters that are required to be reported under generally accepted government auditing standards (GAGAS).

The second report is an agreed-upon procedures (AUP) report on the Schedules of Actuarial Liability, Net Intra-Governmental Accounts Receivable, and Benefit Expense of the Fund by agency as of, and for the year ended, September 30, 2017. This report includes a description of the procedures performed and the results of those procedures.

The sufficiency of the procedures referred to in the AUP is solely the responsibility of the parties specified in this report. Consequently, neither OIG nor KPMG made any representations regarding the sufficiency of the procedures. Because the AUPs performed did not constitute an audit, KPMG did not express an opinion on any elements, accounts, or items as they pertained to the AUP report. Furthermore, neither OIG nor KPMG had any obligation to perform any procedures beyond those listed in the attached report.

KPMG is responsible for the attached reports dated October 31, 2017, and the conclusions expressed therein. We reviewed KPMG's reports and related documentation and inquired of its representatives. Our review, as differentiated from an audit in accordance with GAGAS, was not intended to enable us to express, and we did not express opinions on the schedule of actuarial liability, net intra-governmental accounts receivable, and benefit expense of the Fund as of, and for the year ended, September 30, 2017; or the AUP report on the schedules of actuarial liability, net intra-governmental accounts receivable and benefit expense of the Fund by agency as of, and for the year ended, September 30, 2017. Our review disclosed no instances where KPMG did not comply, in all material respects, with GAGAS.

If you have any questions or comments, please send them via regular mail, facsimile, or e-mail to:

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Attachment

Section 1

Financial Section

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1801 K Street, NW
Washington, DC 20006

Section 1A

Independent Auditors' Report

Ms. Julia Hearthway, Director
Office of Workers' Compensation Programs, U.S. Department of Labor

Report on the Schedule

We have audited the accompanying schedule of actuarial liability and net intra-governmental accounts receivable as of September 30, 2017, and benefit expense for the year then ended (hereinafter referred to as the schedule), of the U.S. Department of Labor's (DOL) Federal Employees' Compensation Act Special Benefit Fund (Fund), and the related notes to the schedule.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of this schedule in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion on the Schedule

In our opinion, the schedule referred to above presents fairly, in all material respects, the actuarial liability and net intra-governmental accounts receivable of DOL's Federal Employees' Compensation Act Special Benefit Fund as of September 30, 2017, and its benefit expenses for the year then ended, in accordance with U.S. generally accepted accounting principles.

Emphasis of Matter

We draw attention to Note 1.b to the schedule, which describes the basis of presentation. The schedule was prepared by management for the purpose of providing information to the Chief Financial Officers Act agencies and other specified agencies to support and prepare their respective financial statements. The schedule is not intended to be a complete presentation of the Fund's financial position, its net costs, changes in net position or budgetary resources. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

Internal Control over Financial Reporting

In planning and performing our audit of the schedule as of and for the year ended September 30, 2017, we considered the Fund's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the schedule, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fund's internal control. We did not test all internal controls relevant to operating objectives as broadly defined by the *Federal Managers' Financial Integrity Act of 1982*.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in Exhibit I, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fund's schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported herein under *Government Auditing Standards*.

The Fund's Response to the Finding

The Fund's response to the finding identified in our audit is described in the accompanying Exhibit I. The Fund's response was not subjected to the auditing procedures applied in the audit of the schedule, and accordingly, we express no opinion on the response.

Purpose of the Other Reporting Required by Government Auditing Standards

The purpose of the communication described in the Other Reporting Required by *Government Auditing Standards* section is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Fund's internal control or compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

Washington, D.C.
October 31, 2017

Exhibit

Exhibit I

Improvements Needed in the Review of Continuing Eligibility for Existing Federal Employees' Compensation Act (FECA) Claims

During our FY 2017 audit, we tested a sample of 78 claims that were reviewed by Claims Examiners (CEs) for continuing eligibility and noted certain instances in which the CEs' review was not performed in accordance with established procedures. Specifically, we noted the following:

1. For one claim, the CE completed a Periodic Entitlement Review (PER) on January 21, 2017 and did not suspend benefit payments even though an updated form CA-1032, which is a report of earnings, third party settlements, dual benefits, and change in dependents, had not been received. After we raised the issue to management during the audit, the claimant's payments were suspended as of June 25, 2017 per a decision letter issued June 21, 2017. The claimant sent the CA-1032 on July 3, 2017.

2. For one claim, the claimant indicated that they had received new Social Security benefits within the last year on their form CA-1032; however, the CE did not follow up with the claimant or the Social Security Administration (SSA) to determine whether a reduction in benefits was required. After we raised the issue to management during the audit, the CE faxed a letter to the SSA requesting the required information on June 20, 2017. The SSA confirmed that dual benefits were being received, and as a result a reduction in benefits was required. An official decision notifying the claimant of the overpayment amount of $50,491 was issued on September 21, 2017.

3. For one claim, the claimant indicated that they had received increased Veterans' Administration (VA) benefits within the last year on their form CA-1032; however, the CE did not follow up with the claimant or the VA to determine whether a reduction in benefits was required. After we raised the issue to management during the audit, the CE sent a letter to the VA requesting the required information on June 29, 2017. The CE is currently confirming with the VA regarding the existence of increased VA benefits.

4. For three claims, the CE completed a PER although the claimant failed to submit the medical evidence required to be obtained per section 2-812-6 of the *Division of Federal Employees Compensation program's FECA Procedure Manual* (the Manual). For two claims, the documentation obtained during the PER provided evidence to conclude on continuing eligibility based on the facts and circumstances of the claims. For the third claim, after we raised the issue to management during the audit, the CE requested the required medical evidence to determine continuing eligibility to receive benefits.

Exhibit I

Chapter 2-0812-5 of the Manual states:

> After payment has begun, the CE is responsible for obtaining medical and non-medical evidence to determine continued entitlement. The CE is responsible for annual review of cases on the periodic roll to ensure that payments are correct and that continuing entitlement is substantiated in the file.

Further, Chapter 2-0812-6 of the Manual states:

> a. <u>Content of Medical Reports</u>. Regardless of whether the CE contacts the physician or the claimant, the medical report should include:
> (1) The date of most recent examination.
>
> (2) Results of recent objective testing.
>
> (3) Physical examination findings.
>
> (4) The diagnosis of any conditions present.
>
> (5) A well-reasoned medical opinion supported by the physical findings and objective testing as to whether the current condition(s) is related to the employment.
>
> (6) The claimant's work restrictions, including a completed Form OWCP-5, if applicable.
>
> (7) The type and frequency of medical treatment being provided or recommended.
>
> (8) Prognosis for continued recovery.

The *Standards for Internal Control in the Federal Government* issued by the Comptroller General of the United States, Section 16.04 states:

> Management monitors the internal control system through ongoing monitoring and separate evaluations. Ongoing monitoring is built into the entity's operations, performed continually, and responsive to change. Separate evaluations are used periodically and may provide feedback on the effectiveness of ongoing monitoring.

The exceptions noted above were due to the recent transfer of a large number of cases from one field office to another. This created a transitional period for both offices as one office hired and trained the staff needed to handle the additional workload, and the other office experienced staff shortages due to attrition. This shift adversely affected the quality and timeliness of the PERs in both offices.

Ineffective controls over the continuing eligibility of existing claims may result in incorrect payments to claimants.

We recommend that the Director of the Division of Federal Employees' Compensation (DFEC):

1. Complete follow-up actions to obtain the information required to determine the claimants' continuing eligibility and recover any associated overpayments, if necessary;

2. Require the PERs performed by the CEs to be reviewed by a second CE on a routine basis to ensure they are properly conducted; and

3. Provide additional training to the CEs to address deficiencies identified in the PERs.

Management's Response: DFEC agrees to obtain the missing information in the identified cases and to recover any associated overpayments. DFEC also agrees to conduct targeted training on PERs; however, DFEC does not believe that a second CE review for all PERs is warranted based on these findings.

Auditors' Response: Although management stated that they do not concur with our recommendation to implement additional reviews by the Claims Examiners for all Periodic Entitlement Reviews, they concurred with the findings noted and plan on taking steps to address them.

SECTION 1B

U.S. Department of Labor
Office of Workers' Compensation Programs
Federal Employees' Compensation Act Special Benefit Fund

Schedule of Actuarial Liability and Net Intra-Governmental Accounts Receivable as of September 30, 2017, and Benefit Expense For the Year Ended September 30, 2017
(Dollars in Thousands)

Actuarial Liability	$	37,730,695
Net Intra-Governmental Accounts Receivable	$	5,263,144
Benefit Expense	$	4,185,460

See accompanying notes to the Schedule

SECTION 1C

Notes to the Schedule of Actuarial Liability and Net Intra-Governmental Accounts Receivable as of September 30, 2017, and Benefit Expense For the Year Ended September 30, 2017

1. Significant Accounting Policies

a. Reporting Entity

The U.S. Department of Labor's (DOL) Federal Employees' Compensation Act (FECA) Special Benefit Fund (the Fund) was established by the FECA to provide income and medical cost protection to covered federal civilian employees injured on the job, employees who have incurred a work-related occupational disease, and beneficiaries of employees whose death is attributable to a job-related injury or occupational disease. The Fund is reimbursed by other federal agencies for the FECA benefit payments made on behalf of their workers. The DOL, Office of Workers' Compensation Programs (OWCP) is charged with the responsibility of operating the Special Benefit Fund under the provisions of FECA.

b. Basis of Presentation

The Schedule of Actuarial Liability and Net Intra-Governmental Accounts Receivable as of September 30, 2017, and Benefit Expense for the year ended September 30, 2017, of the U.S. Department of Labor's Federal Employees' Compensation Act Special Benefit Fund (the schedule) has been prepared to report the actuarial liability estimate, net intra-governmental accounts receivable, and benefit expense of the Fund. OWCP is responsible for providing this information to the Chief Financial Officers Act (CFO Act) agencies and other specified agencies to support and prepare their respective financial statements. The schedule has been prepared from the accounting records of the Fund. The actuarial liability, net intra-governmental accounts receivable, and benefit expense of the Fund are considered specified accounts for the purpose of this schedule. The schedule is not intended to be a complete presentation of the Fund's financial position, its net cost, changes in net position or budgetary resources.

c. Basis of Accounting

The Schedule has been prepared on the accrual basis of accounting in conformity with U.S. generally accepted accounting principles (GAAP).

d. Actuarial Liability Estimate (Future Workers' Compensation Benefits)

The actuarial liability for future workers' compensation benefits reported on the schedule includes the projected liability for death, disability, medical and miscellaneous costs for approved cases as well as an estimate for those cases incurred but not reported. The liability is determined using a method that utilizes historical benefit payment patterns related to a specific incurred period to predict the ultimate payments related to that period. The preparation of the actuarial liability requires management to make certain estimates and assumptions that affect the reported amount. Actual results could differ from the estimated amounts.

The actuarial liability comprises of two components, one associated with claims that are billed to employing agencies and the other non-billable component, which includes War Hazards Compensation Act (WHCA) claims. The billable component of the actuarial model uses a Paid Loss Development Method to estimate the billable liability in total, then by defined agency group, and finally for each individual agency. The non-billable component uses a triangle-based approach to estimate the liability that is not billed to employing agencies. Both components use inflation rate assumptions on both past and future indemnity and medical benefits to adjust past data and project forward.

As required under U.S. GAAP, these projected annual benefit payments have been discounted to present value. Consistent with last year's practice, OWCP derived its discount rates from averages of Treasury Nominal Coupon-Issue Yield Curves that are published by the U.S. Department of the Treasury (Treasury). OWCP used discount rates derived from the Treasury Nominal Coupon-Issue Yield Curve based on an average of the quarterly spot rates presented from July 1, 2012 through June 30, 2017. The discount rates were selected by interpolation of the yield curve averages with maturities that matched average FECA compensation and medical cash flow durations.

To provide more specifics for the effects of inflation on the liability for future workers' compensation benefits, a wage inflation factor (cost-of-living allowance) (COLA), and a medical inflation factor (consumer price index-medical) (CPI - Med) are applied to the calculation of projected future benefits. These factors are also used to adjust the historical payments to current-year constant dollars. The liability is determined assuming an annual payment at mid-year.

The compensation and medical inflation rates used in the actuarial model represent five year averages of published inflation rates ending with the benefit payment fiscal year. The compensation inflation rates are derived from FECA COLA rates that are updated March 1st of each year by the Division of Federal

Employees' Compensation. The medical inflation rates are derived from CPI - Med rates published by the Office of Management and Budget.

e. Net Intra-governmental Accounts Receivable

The net intra-governmental accounts receivable is the amount due from federal agencies for benefit payments paid to or on behalf of employees of the employing agency as of September 30, 2017. Intra-governmental accounts receivable are considered fully collectible.

2. Actuarial Liability Estimate (Future Workers' Compensation Benefits)

In FY 2017, the interest rates used to discount billable and non-billable compensation and medical benefits, except WHCA benefits, were 2.683 percent and 2.218 percent, respectively. The interest rate used to discount compensation and medical non-billable WHCA benefits was 2.683 percent.

The compensation COLA and CPI - Med entered into the actuarial model to calculate FY 2017 liability estimates were as follows:

FY	COLA	CPI - Med
2018	1.22%	3.20%
2019	1.35%	3.52%
2020	1.59%	3.80%
2021	1.99%	3.99%
2022+	2.26%	3.91%

The actuarial liability for future workers' compensation benefits as of September 30, 2017 was attributed to other federal agencies as follows (dollars in thousands):

Agency for International Development	$26,938
Environmental Protection Agency	45,245
General Services Administration	113,261
National Aeronautics and Space Administration	37,856
National Science Foundation	1,249
Nuclear Regulatory Commission	5,370
Office of Personnel Management	25,000
U.S. Postal Service	16,556,554
Small Business Administration	34,889
Social Security Administration	319,429
Tennessee Valley Authority	356,583
U. S. Department of Agriculture	900,586
U. S. Department of the Air Force	1,230,531
U. S. Department of the Army	1,774,529
U. S. Department of Commerce	200,336
U. S. Department of Defense – other	786,479
U. S. Department of Education	13,763
U. S. Department of Energy	95,746
U. S. Department of Health and Human Services	278,422
U. S. Department of Homeland Security	2,881,907
U. S. Department of Housing and Urban Development	64,880
U. S. Department of the Interior	756,731
U. S. Department of Justice	1,785,920
U. S. Department of Labor	220,322
U. S. Department of the Navy	2,144,430
U. S. Department of State	94,687
U. S. Department of Transportation	886,193
U. S. Department of the Treasury	593,169
U. S. Department of Veterans Affairs	2,396,057
Other agencies[1]	734,105
Non-billable portion	2,369,528
Total Liability	$37,730,695

[1] This amount represents other agencies for which OWCP has not individually calculated an actuarial liability.

3. Net Intra-Governmental Accounts Receivable

Net intra-governmental accounts receivable for the year ended September 30, 2017, consisted of the following (dollars in thousands):

Billed, but not paid as of year end	$ 4,506,782
Benefit payments not yet billed	$ 782,627
Credits due from the Public	$ (26,265)
Total net intra-governmental accounts receivable	$ 5,263,144

The Fund also receives an appropriation for special cases and older cases where employing agencies are not charged for benefit payments.

Each federal agency is required by FECA to include in its annual budget estimate a request for an appropriation in the amount equal to the agency cost. Agencies not receiving an appropriation are required to pay agency costs from funds directly under their control. In addition, certain corporations and instrumentalities are assessed under FECA for a fair share of the costs of administering disability claims filed by their employees. The fair share costs are included in the calculation to determine the net intra-governmental accounts receivable.

4. Benefit Expense

Benefit expense for the year ended September 30, 2017, consisted of the following (dollars in thousands):

Benefits paid for compensation	$ 2,003,120
Benefits paid for medical benefits	$ 908,915
Change in accrued benefits	$ (3,620)
Change in actuarial liability	$ 1,277,045
Total benefit expense	$ 4,185,460

5. Material Concentration of Risk

The U.S. Postal Service (USPS) represents 44 percent of the actuarial liability and 35 percent of the net intra-governmental accounts receivable to the Fund as of September 30, 2017. The USPS disclosed its lack of liquidity in its audited financial statements for FY 2016 and its unaudited financial statements for the third quarter of FY 2017. The

USPS's portion of the FECA actuarial liability and net intra-governmental accounts receivable as of September 30, 2017, together with the USPS's poor financial condition, represents a material concentration of risk for the Fund.

Public Law, Title 5, United States Code, Section, 8147 requires appropriated and non-appropriated agencies to reimburse DOL for the compensation and medical payments to beneficiaries. The USPS reimbursed the Fund for costs incurred on its behalf during FY 2017 and 2016, except for a portion of the scheduled chargeback payment for the 12 months ended June 30, 2016, in the amount of $151 million that the USPS continued to withhold from payment since October 2016. However, OWCP considers all intra-governmental receivables fully collectable in general and, specifically, based on the statutory provision requiring the chargeback payment.

Section 2

Agreed-Upon Procedures Section

KPMG LLP
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Section 2A

Independent Accountants' Report on Applying Agreed-Upon Procedures

Ms. Julia Hearthway, Director
Office of Workers' Compensation Programs, U.S. Department of Labor

Agencies Specified in Section 2B of this Report

We have performed the procedures enumerated in Section 2C, Agreed-Upon Procedures and Results, which were agreed to by the U.S. Department of Labor (DOL) Office of Workers' Compensation Programs (OWCP) and federal agencies participating in the Federal Employees' Compensation (FECA) program specified in Section 2B (federal agencies), solely to assist you in evaluating the accompanying Schedules of Actuarial Liability by Agency and Net Intra-Governmental Accounts Receivable by Agency as of September 30, 2017, and the Schedule of Benefit Expense by Agency for the year then ended, of the DOL FECA Special Benefit Fund (hereinafter referred to as the schedules). DOL OWCP management is responsible for the schedules (Section 2B). The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated in Section 2C either for the purpose for which this report has been requested or for any other purpose. The procedures we performed and the associated results are presented in Section 2C of this report.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in the *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the schedules. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

KPMG

The purpose of this report is to present our findings as a result of performing the agreed-upon procedures enumerated in Section 2C. Accordingly, this report is not suitable for any other purpose.

KPMG LLP

Washington, D.C.
October 31, 2017

SECTION 2B

U.S. Department of Labor
Office of Workers' Compensation Programs
Federal Employees' Compensation Act Special Benefit Fund

I. Schedule of Actuarial Liability by Agency
As of September 30, 2017
(Dollars in Thousands)

AGENCY	Actuarial Liability
Agency for International Development	$26,938
Environmental Protection Agency	45,245
General Services Administration	113,261
National Aeronautics and Space Administration	37,856
National Science Foundation	1,249
Nuclear Regulatory Commission	5,370
Office of Personnel Management	25,000
U.S. Postal Service	16,556,554
Small Business Administration	34,889
Social Security Administration	319,429
Tennessee Valley Authority	356,583
U. S. Department of Agriculture	900,586
U. S. Department of the Air Force	1,230,531
U. S. Department of the Army	1,774,529
U. S. Department of Commerce	200,336
U. S. Department of Defense – other	786,479
U. S. Department of Education	13,763
U. S. Department of Energy	95,746
U. S. Department of Health and Human Services	278,422
U. S. Department of Homeland Security	2,881,907

(continued)

SECTION 2B

U.S. Department of Labor
Office of Workers' Compensation Programs
Federal Employees' Compensation Act Special Benefit Fund

I. Schedule of Actuarial Liability by Agency
As of September 30, 2017
(Dollars in Thousands)

AGENCY	Actuarial Liability
U. S. Department of Housing and Urban Development	64,880
U. S. Department of the Interior	756,731
U. S. Department of Justice	1,785,920
U. S. Department of Labor	220,322
U. S. Department of the Navy	2,144,430
U. S. Department of State	94,687
U. S. Department of Transportation	886,193
U. S. Department of the Treasury	593,169
U. S. Department of Veterans Affairs	2,396,057
Other Agencies (1)	734,105
Non-Billable	2,369,528
Total	$37,730,695

(1) This amount represents other agencies for which OWCP has not individually calculated an actuarial liability.

SECTION 2B

U.S. Department of Labor
Office of Workers' Compensation Programs
Federal Employees' Compensation Act Special Benefit Fund

II. Schedule of Net Intra-Governmental Accounts Receivable by Agency
As of September 30, 2017
(Dollars in Thousands)

AGENCY	**Amounts Billed Not Yet Paid** (1)	**Amounts Expended Not Yet Billed** (2)	**Credits Due from Public** (3)	**Net Intra-Governmental Accounts Receivable** (4)
Agency for International Development	7,750	471	(16)	8,205
Environmental Protection Agency	7,724	1,154	(39)	8,839
General Services Administration	23,166	2,903	(97)	25,972
National Aeronautics and Space Administration	7,234	901	(30)	8,105
National Science Foundation	372	57	(2)	427
Nuclear Regulatory Commission	1,025	154	(5)	1,174
Office of Personnel Management	4,883	676	(23)	5,536
United States Postal Service	1,507,107	367,508	(12,333)	1,862,282
Small Business Administration	5,605	758	(25)	6,338
Social Security Administration	47,918	6,249	(210)	53,957
Tennessee Valley Authority	45,556	10,369	(348)	55,577
U. S. Department of Agriculture	136,284	17,855	(599)	153,540
U. S. Department of the Air Force	215,018	28,634	(961)	242,691
U. S. Department of the Army	234,861	31,856	(1,069)	265,648
U. S. Department of Commerce	24,691	3,417	(115)	27,993
U. S. Department of Defense – other	169,509	25,761	(865)	194,405
U. S. Department of Education	3,075	336	(11)	3,400
U. S. Department of Energy	15,807	2,229	(75)	17,961

(continued)

1 Amount billed through June 30, 2017 (including prior years) but not yet paid as of September 30, 2017.

2 Amounts paid and accrued but not yet billed for the period July 1, 2017 through September 30, 2017.

3 Allocation of credits due from the public through September 30, 2017.

4 Total amount due to the fund for each agency as of September 30, 2017.

SECTION 2B

U.S. Department of Labor
Office of Workers' Compensation Programs
Federal Employees' Compensation Act Special Benefit Fund

II. Schedule of Net Intra-Governmental Accounts Receivable by Agency As of September 30, 2017 (Dollars in Thousands)

AGENCY	**Amounts Billed Not Yet Paid** (1)	**Amounts Expended Not Yet Billed** (2)	**Credits Due from Public** (3)	**Net Intra-Governmental Accounts Receivable** (4)
U. S. Department of Health and Human Services	51,781	6,548	(220)	58,109
U. S. Department of Homeland Security	417,845	59,432	(1,995)	475,282
U. S. Department of Housing and Urban Development	12,493	1,603	(54)	14,042
U. S. Department of the Interior	106,551	13,669	(459)	119,761
U. S. Department of Justice	245,297	34,259	(1,150)	278,406
U. S. Department of Labor	40,374	5,813	(195)	45,992
U. S. Department of the Navy	385,890	51,946	(1,743)	436,093
U. S. Department of State	18,672	2,177	(73)	20,776
U. S. Department of Transportation	166,874	21,916	(735)	188,055
U. S. Department of the Treasury	100,074	13,407	(450)	113,031
U. S. Department of Veterans Affairs	414,263	55,995	(1,879)	468,379
Other agencies	89,083	14,574	(489)	103,168
Total - all agencies	4,506,782	782,627	(26,265)	5,263,144

1 Amount billed through June 30, 2017 (including prior years) but not yet paid as of September 30, 2017.

2 Amounts paid and accrued but not yet billed for the period July 1, 2017 through September 30, 2017.

3 Allocation of credits due from public through September 30, 2017.

4 Total amount due to the fund for each agency as of September 30, 2017.

SECTION 2B

U.S. Department of Labor
Office of Workers' Compensation Programs
Federal Employees' Compensation Act Special Benefit Fund

III. Schedule of Benefit Expense by Agency
As of September 30, 2017
(Dollars in Thousands)

AGENCY	Benefits Paid and Change in Accrued Benefits	Change in Actuarial Liability	Total Benefit Expense
Agency for International Development	3,837	4,395	8,232
Environmental Protection Agency	3,892	208	4,100
General Services Administration	10,632	(1,439)	9,193
National Aeronautics and Space Administration	3,362	(450)	2,912
National Science Foundation	201	78	279
Nuclear Regulatory Commission	489	(238)	251
Office of Personnel Management	2,255	1,377	3,632
United States Postal Service	1,262,150	327,686	1,589,836
Small Business Administration	2,530	2,213	4,743
Social Security Administration	22,913	(7,784)	15,129
Tennessee Valley Authority	37,339	(10,126)	27,213
U. S. Department of Agriculture	64,034	(4,075)	59,959
U. S. Department of the Air Force	101,993	(16,937)	85,056
U. S. Department of the Army	148,354	40,355	188,709
U. S. Department of Commerce	12,598	(6,275)	6,323
U. S. Department of Defense – other	56,038	(23,773)	32,265
U. S. Department of Education	1,313	(1,026)	287
U. S. Department of Energy	8,317	1,936	10,253
U. S. Department of Health and Human Services	24,903	6,154	31,057

(continued)

SECTION 2B

U.S. Department of Labor
Office of Workers' Compensation Programs
Federal Employees' Compensation Act Special Benefit Fund

III. Schedule of Benefit Expense by Agency
As of September 30, 2017
(Dollars in Thousands)

AGENCY	Benefits Paid and Change in Accrued Benefits	Change in Actuarial Liability	Total Benefit Expense
U.S. Department of Homeland Security	206,106	129,230	335,336
U. S. Department of Housing and Urban Development	6,084	445	6,529
U. S. Department of the Interior	50,920	(17,269)	33,651
U. S. Department of Justice	120,145	60,382	180,527
U. S. Department of Labor	16,754	(1,238)	15,516
U. S. Department of the Navy	185,689	3,780	189,469
U. S. Department of State	8,550	4,668	13,218
U. S. Department of Transportation	80,405	12,009	92,414
U. S. Department of the Treasury	48,249	(4,108)	44,141
U. S. Department of Veterans Affairs	194,525	73,844	268,369
Other agencies and non-billable (1)	223,838	703,023	926,861
Total - all agencies	2,908,415	1,277,045	4,185,460

[1] This amount represents other agencies for which OWCP has not individually calculated an actuarial liability, as well as the amounts associated with non-billable payments.

SECTION 2C

Agreed-Upon Procedures and Results

I. Actuarial Liability

Agreed Upon Procedures Performed	Results of Procedures
1) Compared the actuarial liability, by agency, as of September 30, 2017, as reported in the *Memorandum to the Chief Financial Officers (CFO) of Executive Departments*, issued by DOL's Office of the Chief Financial Officer (OCFO), to the liability calculated by the DOL Loss Development[1] actuarial model (DOL model) as of September 30, 2017 and reported any differences.	No differences were identified as a result of applying this procedure.
2) Recalculated the actuarial liability as of September 30, 2017, using the DOL model, and compared it to the liability calculated by DOL in its DOL model as of September 30, 2017. For any identified difference(s), determined if DOL corrected the difference(s) in its final DOL model by agreeing (a) KPMG's recalculated actuarial liability as of September 30, 2017, using the final DOL model, to (b) the actuarial liability reported in the *Special Report Relating to the Federal Employees' Compensation Act Special Benefit Fund* and reported any differences.	No differences were identified as a result of applying this procedure.

(continued)

[1] The DOL model uses a Paid Loss Development Method by agency, by defined agency groups, and in total using inflation rate assumptions on both past and future indemnity and medical benefits to adjust past data and project forward.

SECTION 2C

Agreed-Upon Procedures and Results

I. Actuarial Liability

<table>
<tr><th>Agreed Upon Procedures Performed</th><th>Results of Procedures</th></tr>
<tr><td>3) Compared the average interest rate and average inflation rate (cost-of-living allowance (COLA) and consumer price index – medical (CPI-Med)) assumptions used in the DOL model as of September 30, 2016, to the average interest rate and average inflation rate (COLA and CPI-Med) assumptions used in the DOL model as of September 30, 2017 and reported any variances.</td><td>The average interest rate and inflations rate variances are as follows:
<table>
<tr><th>Average Rate</th><th>2017 Rate</th><th>Increase/ (Decrease)</th></tr>
<tr><td>Interest – compensation</td><td>2.68%</td><td>(0.10)%</td></tr>
<tr><td>Interest – medical</td><td>2.22%</td><td>(0.04)%</td></tr>
<tr><td>COLA</td><td>2.17%</td><td>0.39%</td></tr>
<tr><td>CPI-Med</td><td>3.87%</td><td>0.07%</td></tr>
</table>
</td></tr>
</table>

(continued)

SECTION 2C

Agreed-Upon Procedures and Results

I. Actuarial Liability

Agreed Upon Procedures Performed	Results of Procedures
4) Obtained the DOL model as of September 30, 2017 and September 30, 2016 and *Chargeback Agency Billing List Summary* for the years ended September 30, 2017 and September 30, 2016 and performed the following procedures: a) Calculated the percentage change in the actuarial liability for each agency by subtracting their respective actuarial liability as of September 30, 2016, from the September 30, 2017 balance, based on the DOL model, and by dividing this difference by the actuarial liability balance for the respective agency as of September 30, 2016. b) Identified agencies whose actuarial liability changed by more than 10 percent during fiscal year (FY) 2017.	As a result of the procedure performed, we identified the following agency that had a change in actuarial liability of greater than 10 percent during fiscal year 2017. For this agency, we noted the following change in benefit expenses from September 30, 2016, to September 30, 2017.

Agency	Percentage change in actuarial liability	Percentage change in benefit payments
AID	19.5%	19.5%

(continued)

SECTION 2C

Agreed-Upon Procedures and Results

I. Actuarial Liability

Agreed Upon Procedures Performed	Results of Procedures
c) For those agencies identified in step b) above, calculated the percentage change in benefit payment amounts by subtracting the benefit payment amounts in the *Chargeback Agency Billing List Summary* for the year ended September 30, 2016 for each agency, from the benefit payment amounts in the *Chargeback Agency Billing List Summary* for the year ended September 30, 2017 for the respective agencies and by dividing this difference by the benefit payment amounts for the respective agencies for the year ended September 30, 2016. d) Reported the name of any agency whose actuarial liability changed by more than 10 percent during FY 2017 and the percentage change in the benefit payment for those agencies.	

(continued)

SECTION 2C

Agreed-Upon Procedures and Results

I. Actuarial Liability

Agreed Upon Procedures Performed	Results of Procedures
5) Compared the interest rate (used to derive the discount rate) and inflation rate (COLA and CPI-Med) assumptions used in the DOL model as of September 30, 2017, to the interest rates and inflation rates (COLA and CPI-Med) published by the U.S. Department of the Treasury and Office of Management and Budget (OMB) in the FY 2018 OMB Mid-Session Review, respectively, and reported any differences.	No differences were identified as a result of applying this procedure.
6) Compared both the benefit payments, by agency, for the chargeback year ended June 30, 2017, and the aggregate benefit payments for the chargeback years ended June 30, 2012 through 2017, used in the DOL model, with the benefit payments, by agency, for the chargeback year ended June 30, 2017, and the aggregate benefit payments for the chargeback years ended June 30, 2012 through 2017, as reported in the *Chargeback Agency Billing List Summary* and reported any differences.	No differences were identified as a result of applying this procedure.

(continued)

SECTION 2C

Agreed-Upon Procedures and Results

I. Actuarial Liability

Agreed Upon Procedures Performed	Results of Procedures
7) Compared the estimated benefit payments calculated by FY 2016 DOL model for the chargeback year ended June 30, 2017, to the actual benefit payments for the chargeback year ended June 30, 2017, from the DOL *Chargeback Agency Billing List Summary.* Identified and reported the agencies where the FY 2016 DOL model estimated benefit payments varied by more than 20 percent and $2 million from the actual benefit payments made during the year ended June 30, 2017, from the DOL *Chargeback Agency Billing List Summary*.	As a result of applying this procedure, we identified the following agencies where the FY 2016 DOL model estimated benefit payments for the chargeback year ended June 30, 2017 varied by more than 20 percent and $2 million from the actual benefit payments made during the year ended June 30, 2017, from the DOL *Chargeback Agency Billing List Summary*.

Agency	Difference ($)	Difference (%)
PCE	$3,852,383	39.57%
DOS	$2,100,175	30.74%

(continued)

SECTION 2C

Agreed-Upon Procedures and Results

II. Net Intra-governmental Accounts Receivable

Agreed Upon Procedures Performed	Results of Procedures
8) For a selection of 25 federal agencies, obtained a list of appropriate representatives from the Office of Workers' Compensation Programs (OWCP), and sent letters to confirm the total accounts receivable balances due per the bills sent to the agencies, dated August 15, 2017, for the chargeback year July 1, 2016, through June 30, 2017. Compared the confirmed accounts receivable balances, less any pre-payments received prior to September 30, 2017, to the billed and due in FY 2018 and FY 2019 amounts reported by OCFO in the *Liability for Current Federal Employees' Compensation Act Benefits* report as of September 30, 2017, posted on the DOL website and reported any differences.	No differences were identified as a result of applying this procedure.

(continued)

SECTION 2C

Agreed-Upon Procedures and Results

II. Net Intra-governmental Accounts Receivable

Agreed Upon Procedures Performed	Results of Procedures
9) Recalculated the September 30, 2017, net intra-governmental accounts receivable balances for each agency by: a) adding the bills sent to federal agencies, dated August 15, 2017, to the prior-year ending balance from the *Special Report Relating to the FECA Special Benefit Fund* as of September 30, 2016; b) subtracting the current year's cash collections as reported by the OCFO on the CARS IPAC supporting listing and collection voucher support listing reports; c) adding the change in the fourth quarter unbilled accounts receivable from FY 2016; and d) subtracting the FY 2017 credits due from the public reported in the detailed subsidiary ledger. Compared the recalculated September 30, 2017, net intra-governmental accounts receivable balances for each agency to the FY 2017 amount reported in the detailed subsidiary ledger and reported any differences exceeding 1 percent.	No differences exceeding 1 percent were identified as a result of applying this procedure.
10) Compared the total recalculated September 30, 2017, net intra-governmental accounts receivable balance to the September 30, 2017, net intra-governmental accounts receivable balance reported in the general ledger and reported any differences exceeding 1 percent.	No differences exceeding 1 percent were identified as a result of applying this procedure.

(continued)

SECTION 2C

Agreed-Upon Procedures and Results

II. Net Intra-governmental Accounts Receivable

Agreed Upon Procedures Performed	Results of Procedures
11) Compared the recalculated September 30, 2017, net intra-governmental accounts receivable balance for each agency to the balances reported by OCFO in the *Liability for Current Federal Employees' Compensation Act Benefits* report as of September 30, 2017 and reported any differences exceeding 1 percent.	No differences exceeding 1 percent were identified as a result of applying this procedure.
12) Compared the total amount on the *Chargeback Agency Billing List Summary for* the period of July 1, 2016, through June 30, 2017, for each agency, less the chargeback amounts coded as non-billable, to the Total Benefit Costs line on the bill sent to the agency dated August 15, 2017 and reported any differences.	No differences were identified as a result of applying this procedure.
13) Compared accrued benefits as of September 30, 2017, recorded in the OCFO *Liability for Current Federal Employees' Compensation Act Benefits* report as of September 30, 2017, to the accrual calculation worksheet prepared by DOL as of September 30, 2017 and reported any differences.	No differences were identified as a result of applying this procedure.

(continued)

SECTION 2C

Agreed-Upon Procedures and Results

II. Net Intra-governmental Accounts Receivable

Agreed Upon Procedures Performed	Results of Procedures
14) Recalculated the allocation of accrued benefits for each agency as of September 30, 2017, as the ratio between the amount reported for the agency per the Chargeback Period Ending September 30, 2017, column presented in the OCFO *Liability for Current Federal Employees' Compensation Act Benefits* report as of September 30, 2017, and the total for all agencies reported in that column. Multiplied the agency's ratio by total accrued benefits presented on the accrual calculation worksheet prepared by DOL. Compared the allocation of accrued benefits for each agency to the allocation of accrued benefits recorded in the OCFO's *Liability for Current Federal Employees' Compensation Act Benefits* report as of September 30, 2017 and reported any differences.	No differences were identified as a result of applying this procedure.
15) Compared the amount per the Chargeback Period Ending September 30, 2017, column presented in the OCFO *Liability for Current Federal Employees' Compensation Act Benefits* report as of September 30, 2017, to the FY 2017 fourth quarter benefit payments reported on the *Chargeback Agency Billing List Summary*, less the chargeback amounts coded as non-billable and reported any differences.	No differences were identified as a result of applying this procedure.

(continued)

SECTION 2C

Agreed-Upon Procedures and Results

III. Benefit Expense

Agreed Upon Procedures Performed	Results of Procedures
16) Compared the total of: 1) benefit payments recorded in the Integrated Federal Employees Compensation System (iFECS); 2) benefit payments recorded in the Central Bill Process (CBP) auto roll payment database; and 3) manual payments recorded in the general ledger for the months of March 31, 2017, and September 30, 2017, to the benefit payments reported in Treasury's CARS Agency Location Code (ALC) transactions reports for the ALCs assigned to FECA, for the same two months and reported any differences.	As a result of applying this procedure, we identified a difference of $867,891 and $27,367 for the months of March 2017 and September 2017, respectively.
17) Calculated the difference between the total benefit payments per the *Chargeback Agency Billing List Summary* and the total benefit payments per the iFECS and CBP databases for each agency, as reported in the *Chargeback Reconciliation Reports* prepared by OWCP for the periods October 1, 2016, through June 30, 2017, and July 1, 2017, through September 30, 2017, and then divided the difference by the total benefit payments per the *Chargeback Agency Billing List Summary* and reported differences for any agency exceeding 1 percent.	No differences exceeding 1 percent were identified as a result of applying this procedure.

(continued)

SECTION 2C

Agreed-Upon Procedures and Results

III. Benefit Expense

Agreed Upon Procedures Performed	Results of Procedures
18) For the *Chargeback Reconciliation Reports* for the periods October 1, 2016, through June 30, 2017, and July 1, 2017, through September 30, 2017: a) Compared the total benefit payments in the *Chargeback Agency Billing List Summary* reported in the reconciliation to the actual *Chargeback Agency Billing List Summary*. b) Compared the total benefit payments from the iFECS and CBP databases reported in the reconciliation to the actual iFECS and CBP databases. Identified and reported any differences exceeding 1 percent.	No differences exceeding 1 percent were identified as a result of applying this procedure.

(continued)

SECTION 2C

Agreed-Upon Procedures and Results

III. Benefit Expense

<table>
<tr><th>Agreed Upon Procedures Performed</th><th>Results of Procedures</th></tr>
<tr><td>19) For all agencies, compared compensation and medical bill payments by agency for the fiscal year ending September 30, 2017, from the Chargeback Agency Billing List Summary prepared by DOL, to the compensation and medical bill payments by agency reported for the fiscal year ending September 30, 2016, from the Chargeback Agency Billing List Summary prepared by DOL and reported any variances over 10 percent.</td><td>As a result of applying this procedure, we identified the following agencies that had variances over 10 percent:
<table><tr><th>Agency</th><th>Variance</th></tr><tr><td>EOP</td><td>(13.03)%</td></tr><tr><td>PCE</td><td>25.06%</td></tr><tr><td>NSF</td><td>12.89%</td></tr><tr><td>OPM</td><td>(13.76)%</td></tr><tr><td>AID</td><td>10.05%</td></tr><tr><td>GSA</td><td>(10.86)%</td></tr><tr><td>DVA</td><td>(10.11)%</td></tr><tr><td>EDU</td><td>(13.08)%</td></tr><tr><td>GPO</td><td>(11.20)%</td></tr></table></td></tr>
</table>

(continued)

SECTION 2C

Agreed-Upon Procedures and Results

III. Benefit Expense

Agreed Upon Procedures Performed	Results of Procedures
20) For a selection of 83 compensation payments for initially eligible claimants, compared beneficiary name, beneficiary social security number (SSN), date of birth, pay rate or grade/step at the time of injury, date of injury or date disability began, dependent information, and employing agency from the applicable Forms CA-1, *Federal Notice of Traumatic Injury and Claim for Continuation of Pay/Compensation;* CA-2, *Notice of Occupational Disease and Claim for Compensation;* CA-5, *Claim for Compensation by Widow, Widower, or Children;* CA-6, *Official Supervisor's Report for Employee's Death;* CA-7 *Claim for Compensation;* and supporting agency wage details to the beneficiary name, beneficiary SSN, date of birth, pay rate or grade/step at the time of injury, date of injury or date disability began, dependent information, and chargeback code in the iFECS database and reported any differences.	No differences were identified as a result of applying this procedure.

(continued)

SECTION 2C

Agreed-Upon Procedures and Results

III. Benefit Expense

Agreed Upon Procedures Performed	Results of Procedures
21) For a selection of 83 compensation payments for initially eligible claimants, recalculated the compensation pay rate and benefit amount in accordance with Chapter 2-0900 of the FECA Procedure Manual. Compared the recalculated compensation pay rate and benefit amount to the compensation pay rate and benefit amount in the iFECS database and reported any differences	No differences were identified as a result of applying this procedure.
22) For a selection of 149 compensation payments for continuing eligibility and file maintenance, compared the related beneficiaries' name, SSN, date of birth, date of injury or date disability began, and dependent information from applicable Forms CA-7 *Claim for Compensation*, and CA-1032 *Request for Information on Earnings, Dual Benefits, Dependents, and Third Party Settlements* to the beneficiaries' name, SSN, date of birth, date of injury or date disability began, and dependent information in the iFECS database and reported any differences in claimant information.	No differences were identified as a result of applying this procedure.

(continued)

SECTION 2C

Agreed-Upon Procedures and Results

III. Benefit Expense

Agreed Upon Procedures Performed	Results of Procedures
23) For a selection of 54 medical payments, compared the vendor name and date from the medical bill, and payment amount on the summary sheet from the Achieve system to the vendor name, payment amount and date in the CBP database and reported any differences.	No differences were identified as a result of applying this procedure.
24) Compared the FY 2017 fourth quarter benefit expense estimate as reported in the OCFO *Liability for Current Federal Employees' Compensation Act Benefits* report to the sum of the actual FY 2017 fourth quarter benefit expenses recorded in the iFECS and CBP databases and reported any differences.	As a result of applying this procedure, we noted that the FY 2017 fourth quarter benefit expense estimate as reported on the *Liability for Current Federal Employees' Compensation Act Benefits* was less than the FY 2017 benefit expenses recorded in the iFECS and CBP databases by $8,583.

Appendix

ACRONYMS and ABBREVIATIONS

AID	U.S. Agency for International Development
CARS	Central Accounting Reporting System
CBP	Central Bill Processing System
CFO Act	Chief Financial Officers Act
COLA	Cost-of-Living Allowance
CPI-Med	Consumer Price Index for Medical
DOL	U.S. Department of Labor
DOS	U.S. Department of State
DVA	U.S. Department of Veterans Affairs
EDU	U.S. Department of Education
EOP	Executive Office of the President
FECA	Federal Employees' Compensation Act
GPO	Government Publishing Office
GSA	General Services Administration
FY	Fiscal Year
HUD	U.S. Department of Housing and Urban Development
iFECS	Integrated Federal Employees' Compensation System
IPAC	Intragovernmental Payment and Collection
NSF	National Science Foundation
OCFO	Office of the Chief Financial Officer
OMB	Office of Management and Budget
OPM	Office of Personnel Management
OWCP	Office of Workers' Compensation Programs
PCE	Peace Corps Enrollees
SSN	Social Security Number
USPS	U.S. Postal Service
WHCA	War Hazards Compensation Act

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