

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, 2023

KPMG LLP reports included herein were prepared under contract with the U.S. Department of Labor, Office of Inspector General, and by acceptance, they become reports of the Office of Inspector General.

A handwritten signature in cursive script, reading "Carolyn R. Hanley".

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

Date Issued: November 1, 2023
Report Number: 22-24-003-04-431

TABLE OF CONTENTS

Assistant Inspector General for Audit's Memorandum.....	2
1. Financial Section.....	4
A. Independent Auditors' Report on the Schedule of Actuarial Liability, Net Intra-Governmental Accounts Receivable and Benefit Expense.....	5
B. Schedule of Actuarial Liability, Net Intra-Governmental Accounts Receivable and Benefit Expense	8
C. Notes to the Schedule of Actuarial Liability, Net Intra-Governmental Accounts Receivable and Benefit Expense	9
2. Agreed-Upon Procedures Section	15
A. Independent Accountants' Report on Applying Agreed-Upon Procedures.....	16
B. Schedules by Agency	
I. Schedule of Actuarial Liability by Agency.....	18
II. Schedule of Net Intra-Governmental Accounts Receivable by Agency	20
III. Schedule of Benefit Expense by Agency.....	22
C. Agreed-Upon Procedures and Findings	
I. Actuarial Liability	24
II. Net Intra-Governmental Accounts Receivable	30
III. Benefit Expense	36
Appendix	
Acronyms and Abbreviations	44

U.S. Department of Labor

Office of Inspector General
Washington, DC 20210



November 1, 2023

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

A handwritten signature in cursive script that reads "Carolyn R. Hantz".

FROM: CAROLYN R. HANTZ
Assistant Inspector General
for Audit

SUBJECT: Special Report Relating to the Federal Employees'
Compensation Act Special Benefit Fund – FY 2023
Report No. 22-24-003-04-431

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), Division of Federal Employees' Longshore and Harbor Workers' Compensation (DFELHWC) administers the FECA Fund. DOL's Office of Inspector General (OIG) is responsible for auditing the Fund.

The OIG contracted with the independent certified public accounting firm, KPMG LLP (KPMG), to prepare this audit report on the Fund as of, and for the year ended, September 30, 2023. 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, 2023, respectively, and 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 no deficiencies in internal control over financial reporting that it considered to be significant deficiencies and/or material weaknesses. 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, 2023, respectively. 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 the 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 the 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 November 1, 2023, and the opinion and 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, 2023, respectively; or on 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, 2023, respectively. 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 e-mail to:

Sean Gilkerson
Audit Director, Financial Management Audits
U.S. Department of Labor
Office of Inspector General

E-mail: gilkerson.sean@oig.dol.gov

Attachment

SECTION 1

Financial Section



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Washington, DC 20006

SECTION 1A

Independent Auditors' Report

Mr. Christopher Godfrey, Director
Office of Workers' Compensation Programs, United States Department of Labor:

Report on the Schedule

Opinion

We have audited the accompanying schedule of actuarial liability and net intra-governmental accounts receivable as of September 30, 2023, and benefit expense for the year then ended, of the United States (U.S.) Department of Labor's (DOL) Federal Employee's Compensation Act Special Benefit Fund (Fund), and the related notes to the schedule (hereinafter referred to as 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, 2023, and its benefit expense for the year then ended in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the DOL Office of Workers' Compensation Programs (OWCP) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 DOL or 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.

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the KPMG global organization of independent member firms affiliated with
KPMG International Limited, a private English company limited by guarantee.



Responsibilities of Management for the Schedule

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

Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule.
- Obtain an understanding of internal control relevant to the audit 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 Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the schedule as of and for the year ended September 30, 2023, we considered the Fund's internal control over financial reporting (internal control) as a basis for designing 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fund's schedule as of and for the year ended September 30, 2023 are 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 schedule. 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 under *Government Auditing Standards*.

Purpose of the Reporting Required by *Government Auditing Standards*

The purpose of the communication described in the Report on Internal Control Over Financial Reporting and the Report on Compliance and Other Matters sections is solely to describe the scope of our testing of internal control and compliance and the results 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.
November 1, 2023

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, 2023, and Benefit Expense
For the Year Ended September 30, 2023
(Dollars in Thousands)**

Actuarial Liability	<u>\$ 37,591,038</u>
Net Intra-Governmental Accounts Receivable	<u>\$ 4,795,428</u>
Benefit Expense	<u>\$ 5,724,072</u>

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, 2023, and Benefit Expense For the Year Ended September 30, 2023

1. Significant Accounting Policies

a. Reporting Entity

The United States (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 DOL, Office of Workers' Compensation Programs (OWCP) is charged with the responsibility of operating the Special Benefit Fund under the provisions of FECA. The Fund is reimbursed by other federal agencies for the FECA benefit payments made on behalf of their workers. The Fund also receives an appropriation for special cases and older cases where employing agencies are not charged for benefit payments.

Effective March 12, 2021 through January 27, 2023, the American Rescue Plan (ARP) Act, Section 4016, "Eligibility for Workers' Compensation Benefits for Federal Employees Diagnosed with COVID-19," mandated that accepted COVID-19 claims (or other accepted claims resulting from a coronavirus pandemic) be paid by the Fund and are not billable to other Federal agencies; related administrative costs, including the fair share costs of non-appropriated agencies, are to be paid by the fund and are not billable. Management noted that the majority of Section 4016 COVID-19 claims were closed, and the majority of the closed claims did not incur benefit payments.

b. Basis of Presentation

The Schedule of Actuarial Liability and Net Intra-Governmental Accounts Receivable as of September 30, 2023, and Benefit Expense for the year ended September 30, 2023, 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 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: a billable component that is associated with claims that are billed to employing agencies, and a non-billable component, which includes War Hazards Compensation Act (WHCA) claims. The billable and non-billable non-WHCA components of the actuarial model use the Case Reserve Method to estimate the liability at the claim level, then sums the claim level estimates by agency to obtain a liability estimate for each individual agency. Liability for WHCA claims is determined by Loss Development Method which uses a triangle-based approach to estimate the liability. The Loss Development Method utilizes historical benefit payment patterns related to a specific incurred period to predict the ultimate payments related to that period. The Loss Development Method was updated for the September 30, 2023 liability estimate to also include actuarial case reserves developed under a separate Case Reserve Model specific to WHCA claims. Both the Case Reserve Method and the Loss Development methods 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, 2018, through June 30, 2023. 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 Adjustment) (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 1 of each year by the Division of Federal Employees' Compensation. The medical inflation rates are derived from CPI - Med rates published by the Bureau of Labor Statistics and 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, 2023. Intra-governmental accounts receivable are considered fully collectible based on historical experience.

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

In fiscal year (FY) 2023, the interest rates used to discount billable and non-billable compensation and medical benefits were 2.326 percent and 2.112 percent, respectively.

The compensation COLA and CPI - Med rates entered into the actuarial model to calculate FY 2023 liability estimates were as follows:

FY	COLA	CPI - Med
2024	4.04%	3.25%
2025	4.29%	3.21%
2026	4.38%	3.51%
2027	4.13%	3.87%
2028+	3.13%	4.03%

The actuarial liability for future workers' compensation benefits as of September 30, 2023 was attributed to other federal agencies as follows (dollars in thousands):

Agency for International Development	\$24,531
Environmental Protection Agency	44,349
General Services Administration	97,703
National Aeronautics and Space Administration	26,574
National Science Foundation	1,389
Nuclear Regulatory Commission	3,058
Office of Personnel Management	7,020
U.S. Postal Service	15,652,094
Small Business Administration	26,848
Social Security Administration	261,827
Tennessee Valley Authority	286,415
U. S. Department of Agriculture	607,968
U. S. Department of the Air Force	1,088,743
U. S. Department of the Army	1,262,763
U. S. Department of Commerce	135,857
U. S. Department of Defense – other	813,989
U. S. Department of Education	13,731
U. S. Department of Energy	89,953
U. S. Department of Health and Human Services	241,654
U. S. Department of Homeland Security	2,495,637
U. S. Department of Housing and Urban Development	58,942
U. S. Department of the Interior	529,054
U. S. Department of Justice	1,650,154
U. S. Department of Labor	159,742
U. S. Department of the Navy	1,661,981
U. S. Department of State	103,392
U. S. Department of Transportation	723,943
U. S. Department of the Treasury	508,586
U. S. Department of Veterans Affairs	2,313,439
Other agencies	591,791
Non-billable portion	<u>6,107,911</u>
Total Liability	<u>\$37,591,038</u>

3. Net Intra-Governmental Accounts Receivable

Net intra-governmental accounts receivable for the year ended September 30, 2023, consisted of the following (dollars in thousands):

Billed, but not paid as of year end	\$ 4,031,832
Benefit payments not yet billed	780,394
Credits due from the Public	<u>(16,798)</u>
 Total net intra-governmental accounts receivable	 <u>\$ 4,795,428</u>

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, 2023, consisted of the following (dollars in thousands):

Benefits paid for compensation	\$ 2,520,913
Benefits paid for medical benefits	796,758
Change in accrued benefits	(904)
Change in actuarial liability	<u>2,407,305</u>
 Total benefit expense	 <u>\$ 5,724,072</u>

5. Material Concentration of Risk

The U.S. Postal Service (USPS) represents 42 percent of the actuarial liability and 38 percent of the net intra-governmental accounts receivable to the Fund as of September 30, 2023.

The USPS disclosed its lack of liquidity in its FY 2022 audited financial statements and its interim, unaudited financial statements for the third quarter of FY 2023. The USPS's portion of the FECA actuarial liability and net intra-governmental accounts receivable as of September 30, 2023, together with the USPS's current financial condition, represents a material concentration of risk for the Fund. On October 13, 2023, USPS paid their FY 2023 Chargeback bills totaling \$1,418,156,453.33.

SECTION 2

Agreed-Upon Procedures Section



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SECTION 2A

Independent Accountants' Report on Applying Agreed-Upon Procedures

Mr. Larry D. Turner, Inspector General
Office of Inspector General, United States Department of Labor

Mr. Christopher Godfrey, Director
Office of Workers' Compensation Programs, United States Department of Labor

We have performed the procedures enumerated in Section 2C, Agreed-Upon Procedures and Findings on the accompanying Schedules of Actuarial Liability by Agency and net Intra-Governmental Accounts Receivable by Agency as of September 30, 2023, and the Schedule of Benefit Expense by Agency for the year then ended, of the United States (U.S.) Department of Labor (DOL) Federal Employees' Compensation Act (FECA) Special Benefit Fund (hereinafter referred to as the schedules) included in Section 2B. Management of the DOL Office of Workers' Compensation Programs (OWCP) is responsible for the schedules.

The DOL Office of Inspector General (OIG) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Federal agencies listed in Section 2B in evaluating the accompanying schedules. This report may not be suitable for any other purpose. The DOL OWCP has agreed to and acknowledged that the procedures performed are appropriate for its purposes. No other parties have agreed to or acknowledged the appropriateness of these procedures for the intended purpose or any other purpose.

The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. We make no representation regarding the appropriateness of the procedures either for the intended purpose or for any other purpose.

The procedures and the associated findings are presented in Section 2C of this report.

We were engaged by the DOL OIG to perform this agreed-upon procedures engagement. We conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and in accordance with the standards applicable to attestation engagements contained in the *Government Auditing Standards* issued by the Comptroller General of the United States. This involves us performing the specific procedures agreed to and acknowledged in Section 2C of this report and reporting on findings based on performing those procedures. 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.

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We are required to be independent of the DOL OWCP and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

KPMG LLP

Washington, D.C.
November 1, 2023

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, 2023
(Dollars in Thousands)**

AGENCY	Actuarial Liability
Agency for International Development	\$24,531
Environmental Protection Agency	44,349
General Services Administration	97,703
National Aeronautics and Space Administration	26,574
National Science Foundation	1,389
Nuclear Regulatory Commission	3,058
Office of Personnel Management	7,020
U.S. Postal Service	15,652,094
Small Business Administration	26,848
Social Security Administration	261,827
Tennessee Valley Authority	286,415
U. S. Department of Agriculture	607,968
U. S. Department of the Air Force	1,088,743
U. S. Department of the Army	1,262,763
U. S. Department of Commerce	135,857
U. S. Department of Defense – other	813,989
U. S. Department of Education	13,731
U. S. Department of Energy	89,953
U. S. Department of Health and Human Services	241,654
U. S. Department of Homeland Security	2,495,637

(continued)

See accompanying Independent Accountants' Report in Section 2A and Agreed-Upon Procedures and Findings in Section 2C.

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, 2023
(continued)
(Dollars in Thousands)**

AGENCY	Actuarial Liability
U. S. Department of Housing and Urban Development	\$58,942
U. S. Department of the Interior	529,054
U. S. Department of Justice	1,650,154
U. S. Department of Labor	159,742
U. S. Department of the Navy	1,661,981
U. S. Department of State	103,392
U. S. Department of Transportation	723,943
U. S. Department of the Treasury	508,586
U. S. Department of Veterans Affairs	2,313,439
Other Agencies	591,791
Non-Billable	6,107,911
Total	<u>\$37,591,038</u>

See accompanying Independent Accountants' Report in Section 2A and Agreed-Upon Procedures and Findings in Section 2C.

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, 2023
(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	\$5,722	\$669	\$(14)	\$6,377
Environmental Protection Agency	7,369	944	(20)	8,293
General Services Administration	17,078	1,977	(43)	19,012
National Aeronautics and Space Administration	4,521	592	(13)	5,100
National Science Foundation	243	33	(1)	275
Nuclear Regulatory Commission	674	78	(2)	750
Office of Personnel Management	1,047	147	(3)	1,191
United States Postal Service	1,418,158	393,069	(8,461)	1,802,766
Small Business Administration	5,179	736	(16)	5,899
Social Security Administration	42,507	5,998	(129)	48,376
Tennessee Valley Authority	29,293	7,167	(154)	36,306
U. S. Department of Agriculture	106,101	15,241	(328)	121,014
U. S. Department of the Air Force	179,734	26,564	(572)	205,726
U. S. Department of the Army	151,681	21,417	(461)	172,637
U. S. Department of Commerce	21,842	2,917	(63)	24,696
U. S. Department of Defense – other	177,256	28,102	(605)	204,753

(continued)

1 Amount billed through June 30, 2023 (including prior years) but not yet paid as of September 30, 2023.

2 Amounts paid and accrued but not yet billed for the period July 1, 2023 through September 30, 2023.

3 Allocation of credits due from the public through September 30, 2023.

4 Total amount due to the fund for each agency as of September 30, 2023.

See accompanying Independent Accountants' Report in Section 2A and Agreed-Upon Procedures and Findings in Section 2C.

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, 2023
(continued)
(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 Education	\$2,293	\$281	\$(6)	\$2,568
U. S. Department of Energy	15,146	2,301	(50)	17,397
U. S. Department of Health and Human Services	41,129	6,085	(131)	47,083
U. S. Department of Homeland Security	446,099	69,756	(1,501)	514,354
U. S. Department of Housing and Urban Development	10,723	1,319	(28)	12,014
U. S. Department of the Interior	87,203	12,348	(266)	99,285
U. S. Department of Justice	260,701	40,453	(871)	300,283
U. S. Department of Labor	32,814	4,967	(107)	37,674
U. S. Department of the Navy	295,826	40,253	(866)	335,213
U. S. Department of State	17,750	2,511	(54)	20,207
U. S. Department of Transportation	136,673	17,813	(383)	154,103
U. S. Department of the Treasury	77,004	10,611	(228)	87,387
U. S. Department of Veterans Affairs	368,489	54,344	(1,170)	421,663
Other agencies	71,577	11,701	(252)	83,026
Total - all agencies	\$4,031,832	\$780,394	\$(16,798)	\$4,795,428

1 Amount billed through June 30, 2023 (including prior years) but not yet paid as of September 30, 2023.

2 Amounts paid and accrued but not yet billed for the period July 1, 2023 through September 30, 2023.

3 Allocation of credits due from public through September 30, 2023.

4 Total amount due to the fund for each agency as of September 30, 2023.

See accompanying Independent Accountants' Report in Section 2A and Agreed-Upon Procedures and Findings in Section 2C.

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, 2023
(Dollars in Thousands)**

AGENCY	Benefits Paid and Change in Accrued Benefits	Change in Actuarial Liability	Total Benefit Expense
Agency for International Development	\$2,758	\$(1,802)	\$956
Environmental Protection Agency	3,658	(1,409)	2,249
General Services Administration	8,562	(5,999)	2,563
National Aeronautics and Space Administration	2,299	881	3,180
National Science Foundation	127	125	252
Nuclear Regulatory Commission	302	(494)	(192)
Office of Personnel Management	556	136	692
United States Postal Service	1,381,040	634,471	2,015,511
Small Business Administration	2,512	(629)	1,883
Social Security Administration	21,601	(6,269)	15,332
Tennessee Valley Authority	27,288	(10,845)	16,443
U. S. Department of Agriculture	54,923	(16,757)	38,166
U. S. Department of the Air Force	94,866	2,221	97,087
U. S. Department of the Army	112,040	(180,943)	(68,903)
U. S. Department of Commerce	11,824	(8,523)	3,301
U. S. Department of Defense – other	69,093	209,369	278,462
U. S. Department of Education	1,115	(1,278)	(163)

(continued)

See accompanying Independent Accountants' Report in Section 2A and Agreed-Upon Procedures and Findings in Section 2C.

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, continued
As of September 30, 2023
(continued)
(Dollars in Thousands)**

AGENCY	Benefits Paid and Change in Accrued Benefits	Change in Actuarial Liability	Total Benefit Expense
U. S. Department of Energy	\$8,517	\$(2,309)	\$6,208
U. S. Department of Health and Human Services	21,598	(561)	21,037
U.S. Department of Homeland Security	243,744	99,850	343,594
U. S. Department of Housing and Urban Development	5,130	(2,704)	2,426
U. S. Department of the Interior	44,633	(10,139)	34,494
U. S. Department of Justice	141,406	64,434	205,840
U. S. Department of Labor	15,295	1,469	16,764
U. S. Department of the Navy	148,813	(68,643)	80,170
U. S. Department of State	9,016	3,775	12,791
U. S. Department of Transportation	68,113	(11,662)	56,451
U. S. Department of the Treasury	39,705	(11,723)	27,982
U. S. Department of Veterans Affairs	194,545	70,418	264,963
Other agencies and non-billable ⁽¹⁾	581,688	1,662,845	2,244,533
Total - all agencies	\$3,316,767	\$2,407,305	\$5,724,072

¹ This amount represents other agencies for which the Office of Workers' Compensation Programs has not individually calculated an actuarial liability, as well as the amounts associated with non-billable payments.

See accompanying Independent Accountants' Report in Section 2A and Agreed-Upon Procedures and Findings in Section 2C.

SECTION 2C

Agreed-Upon Procedures and Findings

I. Actuarial Liability

Agreed Upon Procedures Performed	Findings
1) Compared the actuarial liability, by agency, as of September 30, 2023, 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 Case Reserve ¹ actuarial model (DOL model) as of September 30, 2023, and reported any differences.	No differences were noted as a result of applying this procedure.

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

¹ The DOL model uses historical benefit payment data with specific claimants' characteristics to project the future indemnity and medical benefits by claim, by agency, and in total.

SECTION 2C

Agreed-Upon Procedures and Findings

I. Actuarial Liability, continued

Agreed Upon Procedures Performed	Findings
2) Recalculated the actuarial liability as of September 30, 2023, using the DOL model, and compared it to the liability calculated by DOL in its DOL model as of September 30, 2023. For any identified difference(s), identified if DOL corrected the difference(s) in its final DOL model by agreeing (a) KPMG's recalculated actuarial liability as of September 30, 2023, using the final DOL model, to (b) the actuarial liability reported in the <i>Special Report Relating to the Federal Employees' Compensation Act Special Benefit Fund</i> . Reported any differences identified and any differences corrected by DOL.	No differences were noted as a result of applying this procedure.

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

I. Actuarial Liability, continued

Agreed Upon Procedures Performed	Findings															
3) Compared the average interest rate and average inflation rate (Cost of Living Adjustment (COLA) and Consumer Price Index – Medical (CPI-Med)) assumptions used in the DOL model as of September 30, 2022, to the average interest rate and average inflation rate (COLA and CPI-Med) assumptions used in the DOL model as of September 30, 2023 and reported any differences.	We noted the following differences. <table><tr><th>Average Rate</th><th>2023</th><th>Change</th></tr><tr><td>Interest – Compensation</td><td>2.33%</td><td>0.21%</td></tr><tr><td>Interest – Medical</td><td>2.11%</td><td>0.14%</td></tr><tr><td>COLA</td><td>3.24%</td><td>(0.67%)</td></tr><tr><td>CPI – Med</td><td>3.97%</td><td>(0.16%)</td></tr></table>	Average Rate	2023	Change	Interest – Compensation	2.33%	0.21%	Interest – Medical	2.11%	0.14%	COLA	3.24%	(0.67%)	CPI – Med	3.97%	(0.16%)
Average Rate	2023	Change														
Interest – Compensation	2.33%	0.21%														
Interest – Medical	2.11%	0.14%														
COLA	3.24%	(0.67%)														
CPI – Med	3.97%	(0.16%)														
4) 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, 2023, to the source documentation of the interest rates and inflation rates (COLA and CPI-Med) selected by DOL and reported any differences.	No differences were noted as a result of applying this procedure.															

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

I. Actuarial Liability, continued

Agreed Upon Procedures Performed	Findings
5) Compared the benefit payments, by agency, for the chargeback year ended June 30, 2023 used in the DOL model, with the benefit payments, by agency, for the chargeback year ended June 30, 2023 as reported in the <i>Chargeback Agency Billing List Summary</i> and reported any differences.	No differences were noted as a result of applying this procedure.

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

I. Actuarial Liability, continued

Agreed Upon Procedures Performed	Findings
6) For a selection of 15 claimants included in the listing of benefit payments for the chargeback year ended June 30, 2023 used in the DOL model as of September 30, 2023 (2023 underlying data), performed the following procedures: a) Compared the agency code, date of injury, date of birth, date of death, injury zip code, and anatomical location, used in the 2023 underlying data to the agency code, date of injury, date of birth, date of death, injury zip code, and anatomical location in the listing of benefit payments for the chargeback year ended June 30, 2022 used in the DOL model as of September 30, 2022 (2022 underlying data).	No differences were noted as a result of applying this procedure.

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

I. Actuarial Liability, continued

Agreed Upon Procedures Performed	Findings
b) For any claimants not found in the 2022 underlying data or differences identified in claimants' information between the 2023 underlying data and the 2022 underlying data, agreed the agency code, date of injury, date of birth, date of death, injury zip code, and anatomical location from the 2023 underlying data to the agency code, date of injury, date of birth, date of death, injury zip code, and anatomical location from applicable Forms CA-1, <i>Federal Notice of Traumatic Injury and Claim for Continuation of Pay/Compensation</i> , CA-2, <i>Notice of Occupational Disease and Claim for Compensation</i> , CA-5, <i>Claim for Compensation by Widow, Widower, or Children</i> , CA-6, <i>Official Supervisor's Report for Employee's Death</i> , CA-7, <i>Claim for Compensation</i> , or CA-1032, <i>Request for Information on Earnings, Dual Benefits, Dependents, and Third Party Settlements</i> , and reported any differences in claimants' information.	

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

II. Net Intra-governmental Accounts Receivable

Agreed Upon Procedures Performed	Findings
7) For a selection of 21 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 annual bills sent to the agencies for the chargeback year July 1, 2022 through June 30, 2023. Compared the confirmed accounts receivable balances, less any pre-payments received prior to September 30, 2023, to the billed and due in FY 2024 and FY 2025 amounts reported by the OCFO in the Liability for Current Federal Employees' Compensation Act Benefits report as of September 30, 2023, posted on the DOL website. Reported any differences and any confirmations not received.	We received all confirmations, and no differences were noted as a result of applying this procedure.

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

II. Net Intra-governmental Accounts Receivable, continued

Agreed Upon Procedures Performed	Findings
8) Recalculated the September 30, 2023 net intra-governmental accounts receivable balances for each agency by: a) adding the bills sent to federal agencies for the chargeback year July 1, 2022 through June 30, 2023 to the prior-year ending balance from the <i>Special Report Relating to the FECA Special Benefit Fund</i> as of September 30, 2022; b) subtracting the current year's cash collections as reported by the OCFO on the Central Accounting and Reporting System (CARS) Intragovernmental Payment and Collection (IPAC) supporting listing and collection voucher support listing reports; c) adding the change in the fourth quarter unbilled accounts receivable from FY 2022; and d) subtracting the FY 2023 credits due from the public reported in the detailed subsidiary ledger. Compared the recalculated September 30, 2023 net intra-governmental accounts receivable balances for each agency to the FY 2023 amount reported in the detailed subsidiary ledger and reported any differences exceeding 1 percent of the balances reported in the detailed subsidiary ledger.	No differences exceeding 1 percent of the balances reported in the detailed subsidiary ledger were noted as a result of applying this procedure.

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

II. Net Intra-governmental Accounts Receivable, continued

Agreed Upon Procedures Performed	Findings
9) Compared the total recalculated September 30, 2023 net intra-governmental accounts receivable balance to the September 30, 2023 net intra-governmental accounts receivable balance reported in the general ledger. Reported any differences exceeding 1 percent of the balance reported in the general ledger.	No differences exceeding 1 percent of the balance reported in the general ledger were noted as a result of applying this procedure.
10) Compared the recalculated September 30, 2023 net intra-governmental accounts receivable balance for each agency to the balances reported by the OCFO in the <i>Liability for Current Federal Employees' Compensation Act Benefits</i> report as of September 30, 2023. Reported any differences exceeding 1 percent of the balances reported by the OCFO in the <i>Liability for Current Federal Employees' Compensation Act Benefits</i> report.	No differences exceeding 1 percent of the balances reported by the OCFO in the <i>Liability for Current Federal Employees' Compensation Act Benefits</i> report were noted as a result of applying this procedure.

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

II. Net Intra-governmental Accounts Receivable, continued

Agreed Upon Procedures Performed	Findings
11) Compared accrued benefits as of September 30, 2023 recorded on the <i>OCFO Liability for Current Federal Employees' Compensation Act Benefits</i> report as of September 30, 2023, to the accrual calculation worksheet prepared by DOL as of September 30, 2023 and reported any differences.	No differences were noted 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, 2022 through June 30, 2023 for each agency, less the chargeback amounts coded as non-billable, to the Total Benefit Costs line on the bill sent to the agency for the chargeback year ended June 30, 2023 and reported any differences.	No differences were noted as a result of applying this procedure.

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

II. Net Intra-governmental Accounts Receivable, continued

Agreed Upon Procedures Performed	Findings
13) Recalculated the allocation of accrued benefits for each agency as of September 30, 2023, as the ratio between the amount reported for the agency per the Chargeback Period Ending September 30, 2023 column presented in the <i>Liability for Current Federal Employees' Compensation Act Benefits</i> report as of September 30, 2023, 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 on the OCFO's <i>Liability for Current Federal Employees' Compensation Act Benefits</i> report as of September 30, 2023 and reported any differences.	No differences were noted as a result of applying this procedure.

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

II. Net Intra-governmental Accounts Receivable, continued

Agreed Upon Procedures Performed	Findings
14) Compared the amount per the Chargeback Period Ending September 30, 2023 column presented in the <i>Liability for Current Federal Employees' Compensation Act Benefits</i> report as of September 30, 2023 to the FY 2023 fourth quarter benefit payments reported on the <i>Chargeback Agency Billing List Summary</i> , less the chargeback amounts coded as non-billable and reported any differences.	No differences were noted as a result of applying this procedure.

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

III. Benefit Expense

Agreed Upon Procedures Performed	Findings
15) Compared the total of: 1) benefit payments recorded in the Integrated Federal Employees Compensation System (iFECS); 2) benefit payments recorded in the Workers' Compensation Medical Bill Process (WCMBP) auto roll payment database; and 3) manual payments recorded in the general ledger for the months of March 31, 2023 and September 30, 2023, to the gross disbursements (which relate to benefit payments) reported in Treasury's CARS Government-Wide Accounting and Reporting (GWA) Account Statement for the Agency Location Codes (ALCs) assigned to FECA, for the same two months and reported any differences exceeding 1 percent.	No differences exceeding 1 percent were noted as a result of applying this procedure.

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

III. Benefit Expense, continued

Agreed Upon Procedures Performed	Findings
16) Calculated the difference between the total benefit payments per the <i>Chargeback Agency Billing List Summary</i> and the total benefit payments per the iFECS and WCMBP databases for each agency, as reported in the <i>Chargeback Reconciliation Reports</i> prepared by OWCP for the periods October 1, 2022 through June 30, 2023 and July 1, 2023 through September 30, 2023 and then divided the difference by the total benefit payments per the <i>Chargeback Agency Billing List Summary</i> and reported differences for any agency exceeding 1 percent of the amounts in the <i>Chargeback Agency Billing List Summary</i> .	No differences exceeding 1 percent were noted as a result of applying this procedure.

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

III. Benefit Expense, continued

Agreed Upon Procedures Performed	Findings
17) For the <i>Chargeback Reconciliation Reports</i> for the periods October 1, 2022 through June 30, 2023, and July 1, 2023 through September 30, 2023: a) Compared the total benefit payments in the <i>Chargeback Agency Billing List Summary</i> reported in the reconciliation to the actual <i>Chargeback Agency Billing List Summary</i> and identified and reported any differences exceeding 1 percent of the actual <i>Chargeback Agency Billing List Summary</i>. b) Compared the total benefit payments from the iFECS and WCMBP databases reported in the reconciliation to the actual iFECS and WCMBP databases and identified and reported any differences exceeding 1 percent of the actual iFECS and WCMBP databases.	No differences exceeding 1 percent were noted as a result of applying this procedure.

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

III. Benefit Expense, continued

Agreed Upon Procedures Performed	Findings																		
18) For all agencies, compared compensation and medical bill payments by agency for the fiscal year ended September 30, 2023 from the <i>Chargeback Agency Billing List Summary</i> prepared by DOL, to the compensation and medical bill payments by agency reported for the fiscal year ended September 30, 2022 from the <i>Chargeback Agency Billing List Summary</i> prepared by DOL and reported any differences over 10 percent of the amount reported in the <i>Chargeback Agency Billing List Summary</i> as of September 30, 2022.	As a result of applying this procedure, we identified the following agencies had differences over 10 percent of the amount reported in the <i>Chargeback Agency Billing List Summary</i> as of September 30, 2022: <table> <tr> <th>Agency</th><th>Difference</th></tr> <tr> <td>DOD</td><td>37.14%</td></tr> <tr> <td>STATE</td><td>10.56%</td></tr> <tr> <td>ED</td><td>(16.98%)</td></tr> <tr> <td>HOMELAND</td><td>11.79%</td></tr> <tr> <td>NRC</td><td>(14.98%)</td></tr> <tr> <td>OPM</td><td>10.44%</td></tr> <tr> <td>OPCENROL/PCC</td><td>14.45%</td></tr> <tr> <td>USPS</td><td>10.97%</td></tr> </table>	Agency	Difference	DOD	37.14%	STATE	10.56%	ED	(16.98%)	HOMELAND	11.79%	NRC	(14.98%)	OPM	10.44%	OPCENROL/PCC	14.45%	USPS	10.97%
Agency	Difference																		
DOD	37.14%																		
STATE	10.56%																		
ED	(16.98%)																		
HOMELAND	11.79%																		
NRC	(14.98%)																		
OPM	10.44%																		
OPCENROL/PCC	14.45%																		
USPS	10.97%																		

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

III. Benefit Expense, continued

Agreed Upon Procedures Performed	Findings
19) For a selection of 81 compensation payments made for initially eligible claimants during the fiscal year ended September 30, 2023, 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, <i>Federal Notice of Traumatic Injury and Claim for Continuation of Pay/Compensation</i> , CA-2, <i>Notice of Occupational Disease and Claim for Compensation</i> , CA-5, <i>Claim for Compensation by Widow, Widower, or Children</i> , CA-6, <i>Official Supervisor's Report for Employee's Death</i> , CA-7, <i>Claim for Compensation</i> , 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 noted as a result of applying this procedure.

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

III. Benefit Expense, continued

Agreed Upon Procedures Performed	Findings
20) For a selection of 81 compensation payments made for initially eligible claimants during the fiscal year ended September 30, 2023, 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 noted as a result of applying this procedure.

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

III. Benefit Expense, continued

Agreed Upon Procedures Performed	Findings
21) For a selection of 81 compensation payments made during the fiscal year ended September 30, 2023 for continuing eligibility and file maintenance, compared the related beneficiaries' name, SSN, date of injury, date disability began, or date of recurrence pay rate; and dependent information from applicable Forms CA-7, <i>Claim for Compensation</i> , and CA-1032, <i>Request for Information on Earnings, Dual Benefits, Dependents, and Third Party Settlements</i> to the beneficiaries' name, SSN, date of injury or date disability began, and dependent information in the iFECS database and reported any differences in claimants' information.	No differences were noted as a result of applying this procedure.

(continued)

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

SECTION 2C

Agreed-Upon Procedures and Findings

III. Benefit Expense, continued

Agreed Upon Procedures Performed	Findings
22) For a selection of 40 medical payments made during the fiscal year ended September 30, 2023, compared the vendor name and date from the medical bill and the payment amount on the summary sheet from the WCMBP system to the vendor name, payment amount and date in the iFECS database and reported any differences.	No differences were noted as a result of applying this procedure.
23) Compared the FY 2023 fourth quarter benefit expense estimate as reported on the <i>Liability for Current Federal Employees' Compensation Act Benefits</i> report to the sum of the actual FY 2023 fourth quarter benefit expenses recorded in the iFECS and WCMBP databases and reported any differences.	We noted a difference of (\$23,380.53) between the FY 2023 fourth quarter benefit expense estimate as reported on the <i>Liability for Current Federal Employees' Compensation Act Benefits</i> report and the FY 2023 benefit expenses recorded in the iFECS and WCMBP databases.

See accompanying Independent Accountants' Report in Section 2A and schedules in Section 2B.

Appendix

ACRONYMS and ABBREVIATIONS

ALCs	Agency Location Codes
CARS	Central Accounting Reporting System
CFO Act	Chief Financial Officers Act
COLA	Cost-of-Living Adjustment
CPI-Med	Consumer Price Index for Medical
DOD	All Other Defense
DOL	U.S. Department of Labor
ED	U.S. Department of Education
FY	Fiscal Year
GWA	Government-Wide Accounting and Reporting
HOMELAND	U.S. Department of Homeland Security
iFECS	Integrated Federal Employees' Compensation System
IPAC	Intragovernmental Payment and Collection
NRC	Nuclear Regulatory Commission
OCFO	Office of the Chief Financial Officer
OPM	Office of Personnel Management
OWCP	Office of Workers' Compensation Programs
OPCENROL/PCC	Peace Corps
SSN	Social Security Number
STATE	U.S. Department of State
USPS	U.S. Postal Service
WHCA	War Hazards Compensation Act
WCMBP	Workers' Compensation Medical Bill Process

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