



# Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

## *Audit Report*

# Costs Claimed by the Puerto Rico Disability Determination Services

*A-55-20-00002 | September 2021*



# Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

September 24, 2021

Ms. Julissa Jorge  
Interim Administrative Director  
Puerto Rico Disability Determinations Services  
250 Ave. Luis Munoz Rivera  
Suite 600  
San Juan, PR 00918

Dear Ms. Jorge:

The Social Security Administration (SSA) contracted with Grant Thornton, LLP (Grant Thornton), an independent certified public accounting firm, to conduct an administrative cost audit of the Puerto Rico Disability Determinations Services for the periods October 1, 2016 through September 30, 2017 and October 1, 2017 through September 30, 2018. Grant Thornton's performance audit objectives were to:

- evaluate internal controls over the accounting and reporting of administrative costs;
- determine whether the administrative costs claimed on the March 31, 2020 *State Agency Report of Obligations for Social Security Administration Disability Programs* (Form SSA-4513) were allowable and properly allocated;
- reconcile funds drawn down with claimed costs; and
- assess the general security controls environment.

The enclosed final report presents the results of Grant Thornton's audit. Grant Thornton is responsible for the report and the opinions and conclusions expressed therein. The Office of the Inspector General (OIG) was responsible for technical and administrative oversight of Grant Thornton's performance under the contract terms. We monitored Grant Thornton's work by:

- evaluating the independence, objectivity, and qualifications of the auditors and specialists;
- monitoring the audit's progress at key points;
- examining Grant Thornton's documentation related to planning the audit, assessing internal control, and substantive testing;
- reviewing and coordinating the issuance of Grant Thornton's audit report; and
- performing other procedures we deemed necessary.

Our monitoring disclosed no instances where Grant Thornton did not comply, in all material respects, with the standards for performance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Page 2 –Julissa Jorge

The Puerto Rico Disability Determinations Services should provide SSA a corrective action plan within 60 days that addresses each recommendation. If you wish to discuss the final report, please call me or have your staff contact Vicki Vetter, Director of the Financial Audit Division.

Sincerely,

A handwritten signature in black ink that reads "Michelle L. Anderson". The signature is written in a cursive style.

Michelle L. Anderson  
Assistant Inspector General for Audit

Enclosure

cc:

Grace M. Kim, Deputy Commissioner, Operations

Carmen Ana Gonzalez Magaz, Secretary, Puerto Rico Department of Family Services

# Costs Claimed by the Puerto Rico Disability Determination Services

## A-55-20-00002



September 2021

Office of Audit Report Summary

### Objective

To (1) evaluate internal controls over the accounting and reporting of administrative costs by the Puerto Rico Disability Determination Services (PR-DDS) for Fiscal Years (FY) 2017 and 2018; (2) determine whether the administrative costs claimed on the most recently submitted Form SSA-4513 were allowable and properly allocated; (3) reconcile funds drawn down with claimed costs; and (4) assess the general security controls environment.

### Background

PR-DDS performs disability determinations under the Social Security Administration's (SSA) Disability Insurance and Supplemental Security Income programs in accordance with Federal regulations. PR-DDS is responsible for determining claimants' disabilities and ensuring adequate evidence is available to support its determinations. SSA reimburses the PR-DDS for 100 percent of allowable expenditures, including direct and indirect costs. The PR-DDS' parent agency is the Puerto Rico Department of Family (DOF).

SSA contracted with Grant Thornton LLP (Grant Thornton) to conduct this audit. The Office of the Inspector General was responsible for technical and administrative oversight of Grant Thornton's performance under the contract terms.

### Findings

Grant Thornton found the PR-DDS' controls over the accounting and reporting of administrative costs for FYs 2017 and 2018 as well as its access review controls could be strengthened to ensure compliance with applicable criteria. In addition, Grant Thornton noted that projected administrative cost totals of \$2,758,969 as claimed on the Forms SSA-4513 of \$1,768,835 and \$990,134 for FYs 2017 and 2018, respectively that did not meet the criteria for allowability. Additionally, cumulative drawdowns exceeded cumulative disbursements for FY 2017 by \$674,239.

### Recommendations

Grant Thornton outlined 15 recommendations for the PR-DDS to enhance its internal control environment for control gaps and other findings noted during its audit. Grant Thornton outlined recommendations in a separate memorandum for general security controls.

The PR-DDS did not agree with the recommendations. In addition, SSA did not provide comments on the recommendations or the PR-DDS' response.

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## **ABBREVIATIONS**

Act	<i>Social Security Act</i>
AMA	American Medical Association
CE	Consultative Examinations
C.F.R.	Code of Federal Regulations
CPT	Current Procedural Terminology
DDS	Disability Determination Services
DI	Disability Insurance Program
FY	Fiscal Year
Form SSA-4513	<i>State Agency Report of Obligations for SSA Disability Programs</i>
MC	Medical Consultant
PC	Psychological Consultant
POMS	Program Operations Manual System
PR-DDS	Puerto Rico Disability Determination Services
OIG	Office of the Inspector General
SAM	System of Award Management
SSA	Social Security Administration
SSI	Supplemental Security Income

**MEMORANDUM**

**Date:** September 24, 2021

**To:** Gail S. Ennis  
Inspector General

**From:** Grant Thornton LLP

**Subject:** **GRANT THORNTON AUDIT REPORT – COSTS CLAIMED BY THE PUERTO RICO  
DISABILITY DETERMINATION SERVICES**

We have conducted a performance audit (also referred to as an “audit” herein) on the Puerto Rico Disability Determination Services’ (PR-DDS) administrative costs incurred in connection with conducting disability determinations in support of the Social Security Administration (SSA) (the “program”) by (1) determining whether the administrative costs claimed for the years ended September 30, 2017 and 2018 on the *State Agency Report of Obligations for SSA Disability Programs (Form SSA-4513)*, adjusted through March 31, 2020, were allowed and properly allocated; (2) reconciling funds drawn down with claimed costs on those forms; and (3) evaluating the internal controls over the accounting and reporting of administrative costs for the same period. We also (4) assessed the general security controls environment by conducting inquiries and inspections for the period from October 1, 2019 through September 30, 2020 as well as observations through March 31, 2021 (as further described in Appendix A). (Items 1-4 represent the “audit objectives”).

The applicable criteria are set forth in the Code of Federal Regulations (C.F.R.) Title 2 – *Grants and Agreements*, Subchapter A, Chapter II, Part 225 *Cost Principles for State, Local, and Indian Tribal Governments* (2 C.F.R., part 225) and the Government Accountability Office’s *Federal Information System Controls Audit Manual*, in addition to applicable criteria that are identified in the body of the accompanying report. It is the responsibility of the PR-DDS’ management to conduct the program in accordance with the criteria and the program objectives. Our responsibility is to report our findings and conclusions related to the audit objectives.

We conducted this performance audit in accordance with the standards for performance 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 sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. A performance audit involves performing procedures to obtain evidence about the PR-DDS’ program in order to audit administrative costs and the related internal controls, as well as general security controls, as outlined in the audit objectives in the opening paragraph above. The nature, timing, and extent of the procedures selected depend on our judgment. A performance audit also includes consideration of internal controls related to the program and audit objectives as a basis for designing procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the PR-DDS’ internal control. Accordingly, we express no such conclusion related to the PR-DDS’ internal controls. We believe that the evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our findings and conclusions based on our audit objectives.

## OBJECTIVE, SCOPE, AND METHODOLOGY

The objectives of this performance audit were (1) to determine whether the administrative costs claimed for the years ended September 30, 2017 and 2018 on the Form SSA-4513, adjusted through March 31, 2020, were allowed and properly allocated; (2) reconciling funds drawn down with claimed costs on those forms; and (3) evaluating the internal controls over the accounting and reporting of administrative costs for the same period. We also (4) assessed the general security controls environment by conducting inquiries and inspections for the period from October 1, 2019 through September 30, 2020 as well as walkthroughs through March 31, 2021.

To accomplish these objectives, we gained an understanding of the processes and information systems PR-DDS used to account for the administrative costs it incurred in connection with conducting disability determinations in support of SSA. We interviewed appropriate PR-DDS staff as well as SSA regional office representatives; inspected available written PR-DDS procedures, applicable Federal regulations, the *Social Security Act* (Act), SSA policies and procedures pertaining to the PR-DDS and prior work performed by SSA or its Office of the Inspector General over DDS administrative costs. In addition, we performed live walkthroughs of business processes and information systems, obtained transactional listings, ascertained the completeness of the listings, and compared a sample of transactions to supporting documentation to corroborate administrative costs claimed and funds drawn down. Our tests of the general security system environment comprised tests over physical and system security controls consisting of live walkthroughs, inspections, and inquiries. In some instances, information we requested was not made available to us; therefore, our approach was limited in certain aspects as further described below.

To meet the above objectives, we defined our scope based on areas of audit significance. For financial data, we determined significance based on PR-DDS' total claimed costs presented on the Form SSA-4513 for each applicable fiscal year (FY). In FYs 2017 and 2018 as of March 31, 2020, the PR-DDS claimed administrative costs totaling approximately \$19 million (\$10,885,855 and \$7,922,771, respectively). Refer to Appendix B for the Form SSA-4513 for each FY. We used a variety of statistical and non-statistical sampling techniques to test the 4513 line items. Where statistical sampling was used, we projected any errors noted to the entire population.

For information security testing, our scope was limited to the PR-DDS' general security environment and its disability case processing system.

## BACKGROUND

The Disability Insurance (DI)<sup>1</sup> program, established under Title II of the Act, provides benefits to wage earners and their families in the event the wage earner becomes disabled. The Supplemental Security Income (SSI)<sup>2</sup> program, established under Title XVI of the Act, provides benefits to financially needy individuals who are aged, blind, and/or disabled.

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<sup>1</sup> The DI program provides benefits to wage earners and their families who meet certain criteria if the wage earner becomes disabled or dies. See 20 C.F.R. sections 404.315, 404.330, and 404.350 (ecfr.gov).

<sup>2</sup> The SSI program provides a minimum level of income for people who are age 65 or older or who are blind or disabled and who do not have sufficient income and resources to maintain a standard of living at the established Federal minimum income level. See 20 C.F.R. section 416.110 (ecfr.gov).

SSA is responsible for implementing policies for the development of disability claims under the DI and SSI programs. Disability determinations under both DI and SSI are performed by disability determination services (DDS) and Federal disability units in each State and U.S. territory as well as the District of Columbia in accordance with Federal regulations. In carrying out its obligation, each DDS is responsible for determining claimants' disabilities and ensuring adequate evidence is available to support its determinations. To assist in making proper disability determinations, each DDS is authorized to purchase medical examinations, X-rays, and laboratory tests on a consultative basis to supplement evidence obtained from the claimants' physicians or other treating sources.

SSA reimburses the PR-DDS for 100 percent of allowable expenditures incurred in connection with conducting disability determinations. Allowable expenditures include both direct and indirect costs. Direct costs can be identified with a particular cost objective. Indirect costs arise from activities that benefit multiple programs but are not readily assignable to these programs without effort disproportionate to the results achieved. The PR-DDS claims reimbursement for both direct and indirect costs claimed from SSA in relation to its disability programs.

The PR-DDS uses various customized systems to process disability claims and other non-SSA workloads and has responsibility for security measures for its sites and systems. SSA requires that the PR-DDS comply with its Program Operations Manual System (POMS).<sup>3</sup>

The PR-DDS' parent agency is the Puerto Rico Department of Family (DOF), which provides the PR-DDS with financial, accounting, and personnel services and performs tasks such as approval of all DDS-related payments, payroll processing, and indirect cost allocations.

## **RESULTS**

Our audit procedures were performed on items determined to be in-scope as described above and where relevant information was made available to us.

### **Objective 1: Evaluate Internal Control over the Accounting and Reporting of Administrative Costs**

Our testing disclosed instances where the PR-DDS' internal controls over the accounting and reporting of administrative costs for FYs 2017 and 2018 could have been strengthened.

#### ***Indirect Cost Rate Preparation***

For FYs 2017 and 2018, the PR-DDS could not explain the details of its indirect cost allocation plan and could not provide sufficient documentation to support the calculation of the indirect cost rate. Per discussion with PR-DDS management, the PR-DDS hired a third party to perform the indirect cost calculation and determine the appropriate rate to use. PR-DDS management did not sufficiently monitor the third party or obtain an understanding of the process used to determine the rate calculation and necessary approvals.

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<sup>3</sup> The POMS is a primary source of information used by Social Security employees to process claims for Social Security benefits (<https://secure.ssa.gov/apps10/>).

Per 2 C.F.R. part 225, the indirect cost rate proposal and related documentation must be retained for audit in accordance with the records retention requirements contained in the Common Rule. PR-DDS management's inability to explain the cost allocation methodology and provide adequate documentation resulted in the PR-DDS not being able to support the indirect cost claimed in Form SSA-4513 as further described in Objective 2 below.

### ***Verification of Medical Qualifications***

For FYs 2017 and 2018, the PR-DDS did not provide sufficient evidence that it verified the qualifications and credentials for sampled providers that it hires to performed disability determinations, as required. For instance, for FY 2017, PR-DDS did not provide documentation that licenses were verified for any of the 33 sample selections. Similar findings were noted for FY 2018.

Per POMS,<sup>4</sup> before using the services of any new medical or psychological consultant, a DDS must verify licenses, credentials, and certifications with State boards. The documentation should include the date and name of the individual who completes the verification and the date the verification was completed. The lack of consistent documentation evidencing a date of review of required medical consultant credentials affects management's ability to monitor its medical consultants and ensure compliance with POMS criteria for medical consultants who provide services for the PR-DDS.

### ***Payment Request Controls***

The PR-DDS did not provide appropriate approval for payment request forms (SC-735 and SC-779) in FYs 2017 and 2018, as examples for our walkthrough procedures. Per the PR-DDS' internal control policies, the director reviews and signs the payment request forms (SC-735 and SC-779) indicating approval for payment. The SC-779 is then forwarded to the supervisor for final review and approval of payment. The lack of a complete review may result in improper payment.

### ***Current Procedural Terminology Codes and Crosswalks***

For FYs 2017 and 2018, the PR-DDS did not provide documentation that Current Procedural Terminology (CPT) codes used in its case processing system were in accordance with the American Medical Association (AMA) CPT coding structure. Specifically, for both FYs 2017 and 2018, we were not provided sufficient documentation to perform a crosswalk of 236 of 252 procedure codes to the appropriate AMA CPT codes on the Medicare website or a secondary resource.

Management does not maintain documentation of a reconciliation or crosswalk from nonstandard CPT codes used in its case processing system to the AMA CPT codes in accordance with POMS<sup>5</sup>. The lack of documentation to reconcile or crosswalk CPTs used in

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<sup>4</sup> SSA, POMS, DI 39569.300 *Disability Determination Services Requirements for Ensuring Licensures, Credentials, and Exclusions of Consultative Examination (CE) Providers, CE Provider's Employees, Medical and Psychological Consultants.*

<sup>5</sup> SSA, POMS, DI 39545.650 *Using the Medicare Fee Schedule and Current Procedural Terminology (CPT) Codes* and DI 39545.675 *Exhibit 3 – DDS Guide to Establishing a Fee Schedule.*

the PR-DDS' CE fee procedure code to the AMA CPT code impacts management's ability to properly support the review performed, and compliance with the referenced POMS.

### ***Mis-categorized Costs***

The PR-DDS mis-categorized monthly lease expenses as miscellaneous costs, rather than as occupancy costs as required by POMS<sup>6</sup>. In FY 2018 the incorrect classification of occupancy costs was noted for 3 of 23 samples. Management does not have the proper review controls to ensure that occupancy expenses are consistently categorized on the SSA Form 4513.

The mis-categorized amount of \$132,852 resulted in an overstatement in miscellaneous costs and an understatement in occupancy costs for the same amount. As there is no net impact to the amount of cost reimbursements requested from SSA, there is no dollar impact to this finding; however, the inconsistent review performed over occupancy costs impacts management's ability to properly categorize costs which may cause an increased risk of inaccurate allocation of expenses.

### ***Unliquidated Obligations***

For FYs 2017 and 2018, the PR-DDS reflected unliquidated obligations in its Form SSA-4513 that exceeded 9 percent and 27 percent of the obligated balances, respectively. Per discussion with the PR-DDS, unliquidated obligations are high because the PR-DDS does not have internal controls in place to process vendor payments timely. Additionally, the PR-DDS has not implemented a monitoring control to review unliquidated obligations periodically as required by POMS<sup>7</sup>. Without proper procedures in place to pay vendors timely and liquidate obligations timely, the PR-DDS increases the risk of incurring expenses without the ability to request reimbursement from the Federal award.

### ***Periodic Certifications***

For FYs 2017 and 2018 quarters we selected for testing, the PR-DDS did not provide the requested evidence of periodic certification statements for any of the 50 sample selections who work solely on DDS activities. As required per 2 C.F.R. part 225<sup>8</sup>, PR-DDS employee salaries and wages should be supported by periodic certifications that the employee worked solely on that program for the period covered by the certification. Per discussion with PR-DDS, the certifications were not performed due to staff turnover and insufficient knowledge transfer regarding the periodic certifications requirement. The inability to document periodic certifications in accordance with the C.F.R. increases the risk of inaccurate allocation of time to the Federal program.

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<sup>6</sup> SSA, POMS, DI 39506.210 Preparation Instructions for Form SSA-4513 states that obligations for occupancy include rental costs for office space occupied by the DDS, building maintenance costs, utility costs (heat, light, and water), leasehold improvement costs, building security (security guards), trash removal, cleaning, and pest control.

<sup>7</sup> SSA, POMS, DI 39596.203 Updating and Reconciling Unliquidated Obligations states agencies should review unliquidated obligations at least once each month to cancel those no longer valid.

<sup>8</sup> Per 2 C.F.R. part 225 periodic certifications are required to support employees that work solely on a single Federal award.

## **Objective 2: Determine Whether the Administrative Costs Claimed on the Most Recently Submitted Form SSA-4513 Were Allowable and Properly Allocated**

Based on the procedures we followed to determine whether administrative costs were allowable and properly allocated, we determined that administrative costs, as shown in Table 1, did not meet the criteria for allowability per 2 C.F.R. Part 225.

### ***Indirect Base Costs***

For FYs 2017 and 2018, the PR-DDS management did not provide supporting documentation for the base cost used to calculate the indirect cost disbursements amount. Additionally, as noted above in *Objective 1*, the PR-DDS management could not explain the methodology for determining base costs used in the indirect cost calculation. The indirect cost calculation is performed by a third party and the PR-DDS does not have proper monitoring controls to ensure that its indirect costs are calculated and that documentation is maintained in accordance with 2 C.F.R. part 225.

Management's inability to explain the cost allocation methodology and provide adequate documentation resulted in the PR-DDS not being able to support the indirect cost claimed in Form SSA-4513. As such, we could not determine the allowability or proper allocation of 100 percent of the indirect total disbursements amounts; thus, we determined a projected error of \$390,220 and \$418,758 for FYs 2017 and 2018, respectively, as noted in Table 1 ("Indirect cost" line item).

### ***Employer Benefit Contributions***

The PR-DDS did not provide supporting documentation to verify the completeness and accuracy of the workers compensation, health insurance costs, and employer contributions for all 50 payroll samples selected each for FYs 2017 and 2018. Management does not have proper procedures and controls in place to maintain adequate supporting documentation in accordance with 2 C.F.R. part 225.

Management's inability to provide documentation to support employer payroll costs impacts management's ability to properly support the PR-DDS' payroll costs. As a result of the inadequate documentation for selected sample items, we noted an actual error of \$10,570 and a projected error of \$1,085,914 for FY 2017. Similarly, we noted an actual error of \$6,459 and a projected error of \$450,425 for FY 2018. These projected errors are reflected in Table 1 ("personnel service cost" line item).

### ***Medical Consultants Payment Variances***

For FY 2018, the PR-DDS did not provide documentation to support the payment variances noted during testing for 5 of 27 samples as required by 2 C.F.R. part 225. The review performed over the invoices did not detect the errors in the recorded payments.

The inability to provide documentation to support the medical consultant costs impacts management's ability to properly support the PR-DDS Personnel Service costs reported in the Form SSA-4513. The medical consultant costs claimed on the Form SSA-4513 did not meet the criteria for allowability per 2 C.F.R. part 225 and resulted in an actual total monetary error of

\$8,985 and a projected error of \$45,203 for FY 2018. These projected errors are reflected in Table 1 (“personnel service cost” line item).

### ***Inaccurate Medical Evidence of Record (MER) Costs***

For FY 2017, the PR-DDS did not provide a listing of transactions for several batches of MER costs selected for testing. Additionally, the PR-DDS did not provide supporting documentation for one MER batch and erroneously recorded bank fees within the MER category. For FY 2018, the PR-DDS nor the DOF were able to provide adequate transaction details sufficient to trace to supporting documentation.

The PR-DDS records its MER costs in batches and does not have proper procedures in place to verify the completeness and accuracy of MER costs at the transaction level, including maintenance of supporting documents to support transactions. Per POMS<sup>9</sup>, MER is defined as document(s) received from a licensed physician, psychologist, clinic, hospital, or other providers of medical services for the purpose of documenting disability claims. Per 2 C.F.R. part 225, costs should be adequately documented.

The lack of review performed over the MER costs impacts management's ability to properly categorize costs which may cause an increased risk of inaccurate allocation of expenses. Furthermore, due to the PR-DDS' management inability to provide transaction details with a unique identifier tying to the MER case, the PR-DDS was unable to support FY2017 MER costs of \$252,380 and a projected error of \$262,487 for 3 batch samples. Similarly for FY2018, the PR-DDS was unable to map documentation to specific MER cases, resulting in a total monetary error amount of \$425 and a projected error of \$66,144 for 17 samples. These projected errors are noted in Table 1 (“medical costs” line item).

### ***Applicant Per Diem***

For FYs 2017 and 2018, the PR-DDS recorded per diem costs which were not allowable per 2 C.F.R. part 225. Additionally, no evidence of SSA approval for these costs which are not allowable by POMS<sup>10</sup>. All FY2017 applicant travel samples selected for testing, which is 3 of 23 all other non-personnel samples, included mileage and per diem payments. Similarly, for FY2018, the PR-DDS was not able to provide adequate approval for the per diem recorded for 1 of 17 samples. Management does not have proper controls to determine if costs recorded are in accordance with POMS.

The conditions noted above resulted in the PR-DDS recording costs that did not meet criteria for allowability per 2 C.F.R. part 225. For FY 2017, a total monetary error of \$20 and a projected error of \$30,214 were noted. Similarly, for FY 2018, a total monetary error of \$7 and a projected error of \$9,604 were noted. These projected errors are noted in Table 1 (“all other non-personnel costs” line item).

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<sup>9</sup> SSA, POMS, DI 39506.210 Preparation Instructions for Form SSA-4513.

<sup>10</sup> SSA, POMS, DI 39525.005 Reimbursement for Applicant Travel –DDS.

**Table 1: PR-DDS Projected Unsupported Costs**

Line Item	Projected Unsupportedable Costs	
	FY2017	FY2018
Personnel Service Costs	\$1,085,914	\$495,628
Medical Costs	\$ 262,487	\$ 66,144
Indirect Costs	\$ 390,220	\$418,758
All Other Non-personnel Costs	\$ 30,214	\$ 9,604
<b>Total</b>	<b>\$1,768,835</b>	<b>\$990,134</b>

### **Objective 3: Reconcile Funds Drawn Down with Claimed Costs**

#### ***Cash Drawdowns***

SSA reimburses the PR-DDS for 100 percent of allowable expenditures, including direct and indirect expenditures. During our cash management testing for the period ended March 31, 2020, we compared the total cash disbursements per the Form SSA-4513 to the cash drawdown per the ASAP report.

For FY 2017 as of the March 31, 2020 reporting period, the DOF had drawn down the authorized award amount of \$11,560,094 rather than the amount of disbursement it made of \$10,885,855. This resulted in an overdrawn amount of \$674,239 as of the March 31, 2020. While we did not note an overdrawn amount for FY 2018, we did note that the disbursements as reflected on the FY 2018 Form SSA-4513 did not agree with the drawdown per Automated Standards Application for Payments (ASAP) report.

Management does not have proper procedures in place to reconcile funds drawn with claimed costs in the Form SSA-4513 nor are they in accordance with 2 C.F.R. part 225. Per C.F.R.<sup>11</sup>, reimbursable funding means that a Federal Program Agency transfers Federal funds to a State after that State has already paid out the funds for Federal assistance program purposes.

DOF inappropriately received \$674,239 in FY 2017 for costs that had not been incurred; thus, the funds did not meet the reimbursable criteria. Additionally, their inability to provide documentation to support cash management variances may increase the risk of inaccurately reporting cost in Form SSA-4513.

### **Objective 4: Assess the General Security Controls Environment**

Grant Thornton assessed the design and implementation of general security controls as they pertained to the PR-DDS and its legacy case processing system, a server that resides on the

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<sup>11</sup> C.F.R. Title 31 - Money and Finance: Treasury, Subchapter A, Chapter II, Part 205 *Rules and Procedures for Efficient Federal-State Funds Transfers* (31 C.F.R. part 205.12).

SSA network. In addition, we assessed the operating effectiveness of specific physical access and systems access controls, determined based on control objective and frequency. The objective and scope of testing has been defined in detail within Appendix A -*Scope and Methodology*. Due to the sensitive nature of these controls, we present the results and associated findings in a separate memorandum.

## **CONCLUSIONS AND RECOMMENDATIONS**

Based on the procedures performed, we noted areas where internal control over accounting and reporting of administrative costs as well as general security controls needed improvement. We noted that projected administrative costs of \$1,768,835 and \$990,134 as claimed on the Form SSA-4513 for FYs 2017 and 2018, respectively, as of March 31, 2020 did not meet criteria for allowability. Additionally, cumulative drawdowns exceeded cumulative disbursements for FY 2017 by \$674,239. We have the following recommendations for the findings noted in the above section:

### **Objective 1**

1. We recommend that the PR-DDS implement procedures that will help them maintain a sufficient understanding over indirect costs so that they can explain the allocation process.
2. We recommend that the PR-DDS maintain sufficient documentation of credential verification documents in accordance with POMS DI 39569.300 and maintain them in a way that can be accessed for inspection when necessary.
3. We recommend that the PR-DDS' management review all payment SC-735 and SC-779 forms to determine if all documents are approved by the appropriate individuals before payments are processed.
4. We recommend that PR-DDS perform, document and retain the reconciliation/ crosswalk annually or when updates are made to compare and determine whether the PR-DDS' fee does not exceed the regulatory requirements in accordance with POMS DI 39545.650 and POMS DI 39545.675.
5. We recommend that the PR-DDS' management implement procedures to determine costs are adequately reviewed, documented, and properly allocated within the Form SSA-4513 and in accordance with POMS DI 39506.210.
6. We recommend PR-DDS review unliquidated obligations at least once a month to cancel those no longer valid.
7. We recommend PR-DDS submit a quarterly report by line item for each open fiscal year obligation and provide the status of unliquidated obligations with the quarterly report.
8. We recommend that PR-DDS implement procedures to ensure that they are in compliance with 2 C.F.R. part 225 appendix B, subsection h.

## Objective 2

9. We recommend that PR-DDS implement procedures that will help them maintain a sufficient understanding over indirect costs so that they can explain the allocation process.
10. We recommend PR-DDS maintain sufficient documentation to support base costs and rates used to determine indirect cost reimbursement.
11. We recommend that PR-DDS implement and document procedures to ensure payroll expenses are adequately documented.
12. We recommend that PR-DDS implement procedures to review the work performed by a contractor to ensure transaction details are adequately reviewed, documented, properly allocated within the Form SSA-4513, and in compliance with POMS DI 39506.210 and 2 C.F.R. part 225, Appendix A, Section C.
13. We recommend that the PR-DDS implement consistent procedures to review and reconcile the medical consultant's timesheet, contracts, invoices and case list to ensure the payments are complete and accurate.
14. We recommend that PR-DDS implement procedures in accordance with POMS DI 39525.005 to ensure that only allowable costs are reimbursed.

## Objective 3

15. We recommend that the PR-DDS determine the amount of disbursements, limit the reimbursement to that amount before drawing down funds, and return any remaining overdrawn amount to SSA for FY2017.

## Objective 4

Due to the sensitive nature of general security controls, we present recommendations for the PR-DDS to strengthen its general security controls environment in a separate memorandum.

## OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have issued reportable findings in the body of this report. The purpose of this reporting is to communicate, as applicable, noncompliance with the criteria; deficiencies in internal control; and instances of fraud, or noncompliance with the provisions of laws, regulations, contracts or grant agreements that are significant within the context of the audit objectives. It also includes those deficiencies in internal control that are not significant within the context of the audit objectives, but which warrant the attention of those charged with governance. Reporting these items is an integral part of a performance audit performed in accordance with *Government Auditing Standards* in considering the PR-DDS' internal control and compliance related to the audit objectives.

## **PR-DDS' RESPONSE**

The full text of the PR-DDS' response is included in Appendix C. The PR-DDS' response to our findings was not subjected to the auditing procedures applied in the audit, and accordingly, we express no opinion on the PR-DDS' response. We evaluated the additional context provided by the PR-DDS in its response to the audit findings. While we understand the demands that an audit can create on entity operations, our findings reflect departures that we noted from the applicable criteria as well as the lack of available evidence to substantiate costs claimed by the PR-DDS for reimbursement and other documentation necessary to fulfill the objectives of the audit. SSA was provided the report for comment and, although not required, did not provide comments on the recommendations.

### **Intended Purpose**

The purpose of this performance audit report is solely to report our findings and conclusions in relation to the audit objectives. Accordingly, this report is not suitable for any other purpose.

*Grant Thornton LLP*

Baltimore, Maryland  
September 24, 2021

# ***APPENDICES***

## Appendix A – SCOPE AND METHODOLOGY

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We obtained sufficient, appropriate evidence to evaluate the performance audit objectives for the Puerto Rico Disability Determination Service (DDS) in accordance with applicable *Government Auditing Standards* (GAS). To accomplish the objectives, we completed the following.

- Reviewed the applicable Federal regulations, the *Social Security Act*, and SSA Program Operations Manual System (POMS).
- Reviewed prior Office of the Inspector General (OIG) work over the Puerto Rico DDS as well as available and relevant Single Audits performed by the State’s auditor.
- Communicated with the Social Security Administration’s (SSA) Office of Disability Determination, SSA’s New York Regional Office, Puerto Rico DDS, and the Puerto Rico Department of Family (Parent Agency) staff to obtain background information.
- Reconciled PR-DDS transactional listings to the administrative costs reported on its submitted Form SSA-4513, *State Agency Report of Obligations for SSA Disability Programs*, for Federal Fiscal Years (FY) 2017 and 2018.
- Performed procedures to reconcile PR-DDS transactional listings to the administrative costs reported on its submitted Form SSA-4513, *State Agency Report of Obligations for SSA Disability Programs*, for Federal Fiscal Years (FY) 2017 and 2018.
  - As described in the results section of our report, in some instances we were not able to reconcile the transactional listings to determine that the population of transactions was complete. In those instances, we were prohibited from relying on the data and selecting a sample for testing.

The fourth audit objective was to assess general security controls. Due to the sensitive nature of general security controls, we presented the steps we took in a separate memorandum.

We determined and applied the following performance materiality for each tested fiscal year as shown in Table A–1.

**Table A–1: PR-DDS Performance Materiality**

Materiality Type	FY 2017	FY 2018
Performance Materiality	\$122,000	\$89,000

### Sampling

Our sampling methodology encompassed three general areas of costs as reported on the Social Security Administration’s (SSA) Form SSA-4513, *State Agency Report of Obligations for SSA Disability Programs*: (1) Personnel, (2) Medical, and (3) All Other Non-personnel Costs.

### ***Personnel Service Costs***

For payroll costs, we randomly selected two pay periods and a total 50 samples for each fiscal year for FY17 and FY18. Other Personnel Service Costs (medical consultants) were segregated and sampled using Monetary Unit Sampling (MUS) and randomly selected 33 and 27 samples for FY17 and FY18, respectively and the sampling tool sample size is synonymous with the IDEA selected sample size.

### ***Medical Costs***

For consultative examinations, we used MUS sampling. The GT sampling tool calculated a sample size of 53 for both FY17 and FY18, respectively; therefore, we selected 53 and 53 for FY17 and FY18. For medical evidence of records transactions, the GT sampling tool calculated a sample size of 15 and 9 for FY17 and FY18. We randomly selected 50 samples for each FY instead of the sample size calculated by the sampling tool. The discrepancies between the sampling tool and the sample selections are due to selecting the recommended sample size of 50 or more.

### ***All Other Non-Personnel Costs***

Before selecting the sample items, we segregated high dollar value transactions related to lease payments within occupancy costs and will test these items in their entirety. The remainder of the costs within All Other Non-Personnel Costs were subject to MUS. The GT sampling tool calculated a sample size of 17 and 24 for FY17 and FY18. Based on this information, we randomly selected 17 and 24 samples for FY17 and FY18, respectively.

# Appendix B – FORMS SSA-4513

## FY2017 State Agency Report of Obligations for SSA Disability Programs

Social Security Administration		Form Approved OMB No. 0960-0421	
STATE AGENCY REPORT OF OBLIGATIONS FOR SSA DISABILITY PROGRAMS			
(See attached Instructions and Paperwork/Privacy Act Notice)			
NAME OF AGENCY FAMILY DEPARTMENT		STATE Puerto Rico	
FISCAL YEAR 2017	FOR PERIOD From: 10/1/2016	To: 3/30/2020	
REPORTING ITEMS - ALL TITLES	(A) DISBURSEMENTS	(B) UNLIQUIDATED OBLIGATIONS	(C) TOTAL OBLIGATIONS
<b>1. Personnel Service Costs</b>	\$ 5,886,849	\$ -	\$ 5,886,849
<b>2. Medical Costs</b> <i>(sum of 2a+2b)</i>	\$ 3,137,026	\$ 511,815	\$ 3,648,841
a. Consultative Examinations <i>(sum of a1+a2+a3)</i>	\$ 2,657,836	\$ 54,656	\$ 2,712,492
1) Disability Insurance (DI) Claims	\$ 2,657,836	\$ 54,656	\$ 2,712,492
2) Supplemental Security Income (SSI) Claims	\$ -	\$ -	\$ -
3) Concurrent DI/SSI Claims	\$ -	\$ -	\$ -
b. Medical Evidence of Record <i>(sum of b1+b2+b3)</i>	\$ 479,191	\$ 457,159	\$ 936,350
1) Disability Insurance (DI) Claims	\$ 479,191	\$ 457,159	\$ 936,350
2) Supplemental Security Income (SSI) Claims	\$ -	\$ -	\$ -
3) Concurrent DI/SSI Claims	\$ -	\$ -	\$ -
<b>3. Indirect Costs</b> <i>(see attached addenda)</i>	\$ 390,220	\$ 357,285	\$ 747,505
<b>4. All Other Nonpersonnel Costs</b>	\$ 1,471,760	\$ 205,963	\$ 1,677,722
Occupancy	\$ 816,761	\$ 9,177	\$ 825,938
Contracted Costs (exclude EDP)	\$ 96,818	\$ 58	\$ 96,876
EDP Maintenance	\$ 301,348	\$ 3	\$ 301,351
New EDP Equipment/Upgrades	\$ 2,810	\$ -	\$ 2,810
Equipment Total	\$ 4,889	\$ 13,034	\$ 17,923
1) Purchases	\$ -	\$ 11,202	\$ 11,202
2) Rental	\$ 4,889	\$ 1,832	\$ 6,721
Communications	\$ 48,802	\$ 2,041	\$ 50,843
Applicant Travel	\$ 108,669	\$ 115,402	\$ 224,071
DDS Travel	\$ 1,943	\$ 3	\$ 1,946
Supplies	\$ 76,425	\$ -	\$ 76,425
Miscellaneous	\$ 13,295	\$ 66,245	\$ 79,540
<b>5. Total:</b> <i>(sum of 1 thru 4)</i>	\$ 10,885,855	\$ 1,075,063	\$ 11,960,918
<b>6. Cumulative Obligational Authorization</b>			\$ 11,960,918
7. SSA-871 Attach Yes <input type="checkbox"/> No <input type="checkbox"/>			
<b>I CERTIFY THAT THE ABOVE REPORT AND ANY SUPPORTING STATEMENTS ARE TRUE STATEMENTS OF DISBURSEMENTS AND UNLIQUIDATED OBLIGATIONS FOR DETERMINATIONS OF DISABILITY UNDER THE PROVISIONS OF THE SOCIAL SECURITY ACT, AS AMENDED.</b>			
SIGNATURE Duhamel Adames Rodríguez, Ed. D.	TITLE Auxiliary Secretary of Administration	DATE 30-Apr-20	

Form SSA-4513 (revised 03/2016)

# FY2018 State Agency Report of Obligations for SSA Disability Programs

Social Security Administration		Form Approved OMB No. 0960-0421	
STATE AGENCY REPORT OF OBLIGATIONS FOR SSA DISABILITY PROGRAMS			
(See attached Instructions and Paperwork/Privacy Act Notice)			
NAME OF AGENCY FAMILY DEPARTMENT		STATE Puerto Rico	
FISCAL YEAR 2018	FOR PERIOD From: 10/1/2017 To: 3/30/2020		
REPORTING ITEMS - ALL TITLES	(A) DISBURSEMENTS	(B) UNLIQUIDATED OBLIGATIONS	(C) TOTAL OBLIGATIONS
<b>1. Personnel Service Costs</b>	\$ 4,460,897	\$ -	\$ 4,460,897
<b>2. Medical Costs</b> (sum of 2a+2b)	\$ 1,878,364	\$ 925,980	\$ 2,804,344
a. Consultative Examinations (sum of a1+a2+a3)	\$ 1,683,824	\$ 125,660	\$ 1,809,484
1) Disability Insurance (DI) Claims	\$ 1,683,824	\$ 125,660	\$ 1,809,484
2) Supplemental Security Income (SSI) Claims	\$ -	\$ -	\$ -
3) Concurrent DI/SSI Claims	\$ -	\$ -	\$ -
b. Medical Evidence of Record (sum of b1+b2+b3)	\$ 194,540	\$ 800,320	\$ 994,860
1) Disability Insurance (DI) Claims	\$ 194,540	\$ 800,320	\$ 994,860
2) Supplemental Security Income (SSI) Claims	\$ -	\$ -	\$ -
3) Concurrent DI/SSI Claims	\$ -	\$ -	\$ -
<b>3. Indirect Costs</b> (see attached addendum)	\$ 418,758	\$ 156,341	\$ 575,099
<b>4. All Other Nonpersonnel Costs</b>	\$ 1,164,752	\$ 1,792,015	\$ 2,956,767
Occupancy	\$ 465,768	\$ 17,637	\$ 483,405
Contracted Costs (exclude EDP)	\$ 81,487	\$ -	\$ 81,487
EDP Maintenance	\$ 305,244	\$ 6,547	\$ 311,791
New EDP Equipment/Upgrades	\$ -	\$ -	\$ -
Equipment Total	\$ 33,875	\$ 1,582,037	\$ 1,615,912
1) Purchases	\$ 26,542	\$ 1,582,037	\$ 1,608,579
2) Rental	\$ 7,333	\$ -	\$ 7,333
Communications	\$ 29,163	\$ 5,921	\$ 35,084
Applicant Travel	\$ 99,956	\$ 178,151	\$ 278,107
DDS Travel	\$ 13,467	\$ -	\$ 13,467
Supplies	\$ 43,181	\$ 1,722	\$ 44,903
Miscellaneous	\$ 92,611	\$ -	\$ 92,611
<b>5. Total:</b> (sum of 1 thru 4)	\$ 7,922,771	\$ 2,874,336	\$ 10,797,107
<b>6. Cumulative Obligational Authorization</b>			\$ 10,797,107
7. SSA-871 Attached Yes <input type="checkbox"/> No <input type="checkbox"/>			
<b>I CERTIFY THAT THE ABOVE REPORT AND ANY SUPPORTING STATEMENTS ARE TRUE STATEMENTS OF DISBURSEMENTS AND UNLIQUIDATED OBLIGATIONS FOR DETERMINATIONS OF DISABILITY UNDER THE PROVISIONS OF THE SOCIAL SECURITY ACT, AS AMENDED.</b>			
SIGNATURE	TITLE	DATE	
Duhamel Adames Rodriguez, Ed. D.	Auxiliary Secretary of Administration	30-Apr-20	

Form SSA-4513 (revised 03/2016)

## Appendix C – PUERTO RICO DDS' RESPONSE

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DEPARTAMENTO DE LA FAMILIA  
OFICINA DE LA SECRETARIA

Secretaría | Dra. Carmen Ana González Magar

August 23, 2021

Mrs. Grace M. Kim  
Deputy Director Commissioner, Operations

Dear Ms. Kim:

Following you will find our response to your letter dated July 23, 2021. In the letter, you requested a detailed response for findings included in the Audit Report for the year ended September 30, 2020 (A-55-20-00002), issued by the Social Security Administration Office of the Inspector General (SSA-OIG).

It is worth noting that this audit was carried out under extraordinary circumstances. We were in the middle of a pandemic (Covid-19), where many offices and Agencies of the Government of Puerto Rico were either closed or remote working, so it was impossible to comply with the required documentation within the established due dates. In the Commonwealth Puerto Rico, although some processes are electronic, most finance procedures and payments are carried out on paper, so compliance depended on the limited personnel available who could obtain them.

The Department of Family (DOF) and the Disability Determination Program (DDP) did everything possible to be able to provide and comply with the required information. Please refer to the following response for the findings:

1. Objective 1: Evaluate Internal Control over the Accounting and Reporting of Administrative Costs
  - a. Indirect Cost Rate Preparation:
    - i. **Recommendation:** We recommend that the PR-DDS implement procedures that will help them maintain a sufficient understanding over indirect costs so that they can explain the allocation process.  
**DOF Response:** The DOF meets with the contracted company to discuss the proposal. We will be requesting all documentation related to the preparation of the proposal to keep it in our files. In this way they will explain to us how the process is to determine the percent related to the recovery of costs.
  - b. Verification of Medical Qualifications:
    - i. **Recommendation:** We recommend that the PR-DDS maintain sufficient documentation of credential verification documents in accordance with POMS DI 39569.300 and maintain them in a way that can be accessed for inspection when necessary.

Ave. Luis Muñoz Rivera #250 • PO Box 71301, San Juan, PR 00936-8401  
787.754-8989  
Programa Determinación de Incapacidad



**Response for Findings (A-55-20-00002)**  
**August 23, 2021**

**DOF Response:** The DDP established an electronic folder with checklists to hold the credentials, licenses, and all documentation required for each of CEMD's. The Professional Relations Unit and all Administrative personnel have knowledge on how to access this electronic folder.

c. **Payments Request Controls:**

- i. **Recommendation:** We recommend that the PR-DDS' management review all payment 5C-735 and 5C-779 forms to determine if all documents are approved by the appropriate individuals before payments are processed.

**DOF Response:** The finding and, consequently, the recommendation are not accepted. For the payment process, there are two components involved. The DDP only secures the documentation and authorizes the payments; the DOF has its internal controls and ensures that, before processing the payments, the documents contain the corresponding signatures. Since the request date, the auditors were told that the documents to be offered were copies from the DDP Fiscal Unit due to the rush of the auditing firm to collect them, as the DOF was temporary closed. The DOF then provided the copies with their signatures.

d. **Current Procedural Terminology Codes and Crosswalks:**

- i. **Recommendation:** We recommend that PR-DDS perform, document and retain the reconciliation/crosswalk annually or when updates are made to compare and determine whether the PR-DDS' fee does not exceed the regulatory requirements in accordance with POMS DI 39545.650 and POMS DI 39545.675.

**DOF Response:** The DDP stipulated that on June 30<sup>th</sup> of every year the PRO Unit should have reviewed the rates and submitted a report which will be included in the electronic folder established. Copy of the report must be shared with the New York Region for their approval.

e. **Mis-categorized costs:**

- i. **Recommendation:** We recommend that the PR-DDS' management implement procedures to determine costs are adequately reviewed, documented, and properly allocated within the Form SSA-4513 and in accordance with POMS DI 39506.210.

**DOF Response:** The Finance Office will review disbursements made monthly, so they are well classified and reported correctly in 4513.

f. **Unliquidated Obligations:**

- i. **Recommendation:** We recommend that the PR-DDS review unliquidated obligations at least once a month to cancel those no longer valid.

**DOF Response:** The Finance Office will provide listings of the obligations recorded in the accounting books in order to jointly with PR-DDS quarterly discuss the status of the obligations.



**Response for Findings (A-55-20-00002)**  
**August 23, 2021**

The PR DDS made several requests to the Department of Treasury to obtain copy of the contracts but, due to the Covid-19 situation, the offices were closed, and the information was not timely provided.

- c. Medical Consultants Payments Variances:
    - i. **Recommendation:** We recommend that PR-DDS implement procedures to review the work performed by a contractor to ensure transaction details are adequately reviewed, documented, properly allocated within the Form SSA-4513 and in compliance with POMS DI 39506.210 and 2 C.F.R. part 225, Appendix A, Section C. **DOF Response:** The internal controls implemented from the DDP will support the payments that are submitted to the DOF. In this way, the work performed by the contractor will ensure the transactions.
    - ii. **Recommendation:** We recommend that the PR-DDS implement consistent procedures to review and reconcile the medical consultant's timesheet, contracts, invoices and case list to ensure the payments are complete and accurate. **DOF Response:** The DDP implement internal controls to extract a query from the Legacy System of all the cases assigned to the contractors. The Medical Staff Coordinator should review the invoice with the information extracted from the Legacy System. Once everything is correct, these invoices is submitted with the query to the Fiscal Unit from the Program. This Unit should review and ensure that the information is complete and accurate and process it to the DOF for the corresponding action.
  - d. Inaccurate Medical Evidence of Record (MER) costs:
    - i. **Recommendation:** We recommend that PR-DDS implement procedures to work performed by a contractor to ensure transaction details are adequately reviewed, documented, properly allocated within the Form SSA-4513, and in compliance with POMS DI 39506.210 and 2 C.F.R. part 225, Appendix A, Section C. **DOF Response:** It was established in the accounting books to carry the expenses for bank charges separately with the corresponding expense object for these expenses.
  - e. Applicant Per Diem:
    - i. **Recommendation:** We recommend that the PR-DDS implement procedures in accordance with POMS DI 39525.005 to ensure that only allowable costs are reimbursed. **DOF Response:** The DDP procedures in accordance with POMS DI 39525.005. We discontinued the payment of per diem effective June 29, 2021.
3. Objective 3: Reconcile Funds Drawn Down with Claimed Costs:
- a. Cash Drawdowns
    - i. **Recommendation:** We recommend that the PR-DDS determine the amount of disbursements, limit the reimbursement to that amount before drawing down funds, and return the overdrawn amount of \$674,239 for FY2017.

**Response for Findings (A-55-20-00002)**  
**August, 23, 2021**

**DOF Response:** We will be analyzing all the reports, disbursements processed in the FY 2017 to determine if those funds should be returned. When checking the cost allocations in this fiscal year, all expenses paid are expenses generated by the DDP. At the time of GT requesting expense information, employees were "teleworking" according to the Executive Order established by the governor, during the COVID-19 pandemic it was impossible to obtain the required documentation in the short time authorized by this company.

4. **Objective 4: Assess the General Security Controls Environment:**
- i. **Recommendations:** Due to the sensitive nature of general security controls, we present recommendations for the PR DDS to strengthen its general security control environment in a separate memorandum.
- DOF Response:** A detailed response will be provided under separate cover.

Sincerely,



Carmen A. González Magaz, P.sy.D.  
Secretary  
Puerto Rico Department of Family



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