

Report Summary

Social Security Administration Office of the Inspector General

March 2012



Objectives

To review the Improper Payments Information section of the Fiscal Year 2011 *Performance and Accountability Report* and determine whether the Social Security Administration (SSA) met all requirements of the *Improper Payments Elimination and Recovery Act of 2010* (IPERA). In addition, we evaluated the Agency's (1) accuracy and completeness of reporting and (2) performance in reducing and recapturing improper payments.

Background

On July 22, 2010, the President signed IPERA into law. IPERA amended the *Improper Payments Information Act of 2002* (IPIA) to prevent the loss of billions in taxpayer dollars. The Office of Management and Budget (OMB) issued Government-wide guidance on the implementation of IPIA, as amended by IPERA, in April 2011.

To view the full report, visit <http://oig.ssa.gov/audits-and-investigations/audit-reports/A-15-12-11244>

The Social Security Administration's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2011 Performance and Accountability Report (A-15-12-11244)

Our Findings

During our review, we noted the Agency substantially met the requirements of IPIA. We acknowledge that SSA is working with OMB to report the remainder of information required by IPIA. With the exception of five instances, the Agency accurately reported improper payment information and produced a substantially complete report. However, SSA could improve reporting by including information on significant changes in improper payment amounts as well as program debt adjustments, write-offs and delinquencies.

As part of evaluating the Agency's performance in recapturing improper payments, we also analyzed a sample of Old-Age, Survivors and Disability Insurance and Supplemental Security Income over- and underpayment cases identified during the Agency's stewardship reviews. We noted several over- and underpayment cases the Agency should review for corrective action. We will continue evaluating SSA's performance in reducing and recapturing improper payments through other audit work.

Our Recommendations

Based on our review, we recommend that SSA:

1. In future IPIA reports, provide a (1) discussion of root causes and corrective action plans for payroll, employee related benefits and travel improper payments, and (2) justification for why the payroll and benefits overpayments are not collectable, as required by IPIA.
2. Implement a process to ensure the accuracy and completeness of the IPIA report.
3. Review the findings noted during our analysis of the stewardship cases and take corrective action on these cases.

The Agency agreed with our recommendations.