



# Office of the Inspector General

## SOCIAL SECURITY ADMINISTRATION

### MEMORANDUM

**Date:** December 30, 2022 **Refer To:** 002303

**To:** Gina Clemons  
Deputy Commissioner  
Office of Analytics, Review and Oversight

**From:** Michelle L. Anderson, *Michelle L. Anderson*  
Assistant Inspector General for Audit

**Subject:** Fiscal Year 2023 2<sup>nd</sup> Quarter Audit Work Plan

Attached is a list of the reviews we plan to begin between January and March 2023.

We prioritize our work to focus our resources on those areas that are most vulnerable to fraud, waste, and abuse. Our Plan is dynamic. As such, please note that these are preliminary titles and objectives and we may change them later. Because circumstances may change during the course of the quarter, we may decide to postpone some projects or initiate new reviews that are not reflected here. This flexibility enables us to meet emerging and critical issues evolving during the upcoming period.

As always, we encourage and welcome feedback from Agency executives and staff, including any suggestions they may have for areas we should consider studying.

If you wish to discuss this Work Plan, please contact me or have your staff contact Kristen Schnatterly, Executive Officer of the Office of Audit.

Attachment

## FISCAL YEAR 2023 2<sup>ND</sup> QUARTER AUDIT WORK PLAN

Title, Identification Number, and Planned Objective	Related Management Challenge(s)						
	Human Capital	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	COVID-19 Response
<b>Projects we plan to start in January 2023</b>							
1. <b>*Ransomware Prevention and Response (142309).</b> To assess SSA's overall ransomware prevention and response strategy.			✓	✓			
2. <b>*Security of the Earnings Record Maintenance Cloud System (142310).</b> To determine the effectiveness of selected information security controls for the Earnings Record Maintenance Cloud System.			✓	✓			
3. <b>*Security of the Web Identification, Authentication, and Access Control Systems (142311).</b> To determine the effectiveness of selected information security controls for the Web Identification, Authentication, and Access Control Systems.			✓	✓			
4. <b>Workers' Compensation Lump Sum Settlements (012308).</b> To determine whether the SSA followed policies and procedures to process Workers' Compensation lump sum settlements of Disability Insurance benefits.					✓	✓	
5. <b>Recovery of Medicare Premiums Withheld from Payments SSA Issued After Beneficiaries' Deaths (062302).</b> To determine whether SSA recovered Medicare premiums withheld from improper payments SSA issued after beneficiaries' deaths.						✓	

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<b>6. The Social Security Administration's Enterprise Risk Management Program (022323).</b> To determine whether SSA's enterprise risk management program complies with OMB Circular No. A-123 requirements.		✓					
<b>7. Social Security Administration Employees Engaged in Outside Employment (022314).</b> To determine whether SSA has revised its outside employment policies and oversight since expanding workplace flexibilities to mitigate the risk of employee misconduct.		✓					
<b>Projects we plan to start in February 2023</b>							
<b>8. Follow-up Review of SSA Beneficiaries Eligible for Total and Permanent Disability Federal Student Loan Discharge (062309).</b> To determine the status of corrective actions taken by SSA to address recommendations in our November 2020 report, Social Security Administration Beneficiaries Eligible for Total and Permanent Disability Federal Student Loan Discharge (A-06-17-50281).					✓		
<b>9. Controls Over State Department Death Information Processing (062313).</b> To determine whether SSA controls ensured State Department death information was obtained and incorporated into SSA records.						✓	

Title, Identification Number, and Planned Objective	Related Management Challenge(s)						
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<b>10. Controls Over Cross-Referenced Social Security Numbers (062308).</b> To determine (1) the validity of payments SSA issued simultaneously under multiple cross-referred SSNs and (2) whether death information input on the Numident record of one SSN was also recorded on the Numident record(s) of the cross-referred SSN(s).						✓	

\* We contracted with Ernst & Young to perform these audits.