



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

Informational Report

Office of the Inspector General
Audit Recommendations that had
not been implemented as of
March 1, 2023

002304 March 2023



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: March 30, 2023

Refer to: 002304

To: Kilolo Kijakazi
Acting Commissioner

From: Gail S. Ennis 
Inspector General

Subject: Office of the Inspector General Audit Recommendations that had not been implemented as of March 1, 2023

We have compiled audit recommendations made by the Office of the Inspector General's Office of Audit (OA) that had not been implemented by the Social Security Administration (SSA) as of March 1, 2023. The status of each recommendation is subject to change due to SSA's ongoing efforts to implement them, and OA's follow up on SSA's efforts. Specifically, a recommendation identified as not being closed as of March 1, 2023, may now be closed as a result of actions taken after that date.

As of March 1, 2023, there were 183 unimplemented audit recommendations. The cumulative estimated *Questioned Costs* associated with the unimplemented recommendations are over \$3.2 billion. The cumulative estimated total *Funds Put to Better Use* are over \$3.1 billion. The approximate total cost savings are over \$6.3 billion. The categories of the unimplemented recommendations are as follows:

Open Unimplemented Recommendations

This category represents 136 audit recommendations that SSA concurs with but have not implemented as of March 1, 2023.

Closed Unimplemented Recommendations

This category represents 47 recommendations that have been closed by SSA. However, OA does not believe these recommendations should be closed. These recommendations are categorized as follows:

- **Agreed**

SSA agreed with the recommendation, implemented it, and closed it. However, upon review, OA determined that 27 recommendations in this category had not been implemented.

- Disagreed

SSA disagreed with the recommendation, took no action, and closed it. There are 20 recommendations in this category.

For each of the closed unimplemented recommendation, we express why we believe the recommendation is important.

If you wish to discuss this informational report, please call me, or have your staff contact Michelle L. Anderson, Assistant Inspector General for Audit, at Michelle.L.H.Anderson@ssa.gov.

Attachment

ABBREVIATIONS

ACR	Action Control Record
AERO	Automated Earnings Reappraisal Operation
AFI	Access to Financial Institutions
ALJ	Administrative Law Judge
AM	Administrative Message
APP	Agency Performance Plan
CCE	Consolidated Claims Experience
CDPH	California Department of Public Health
CDR	Continuing Disability Review
CIS	Control and Information System
COR	Court-Ordered Restitution
CY	Calendar Year
DCPS	Disability Case Processing System
DDS	Disability Determination Services
DI	Disability Insurance
DMP	Debt Management Product
DMS	Digital Modernization Strategy
DoJ	Department of Justice
FO	Field Office
FUTURE	Finding Underused Technology to Update Retire or Eliminate
FY	Fiscal Year
HCOP	Human Capital Operating Plan
IRS	Internal Revenue Service
IT	information technology
ITIP	Information Technology Investment Process

MACADE	Manual Adjustment, Credit, and Award Data Entry
MBR	Master Beneficiary Record
MCS	Modernized Claims System
MDW	Modernized Development Worksheet
MEF	Master Earnings File
MNUP	Medicare Non-utilization Project
NARA	National Archives and Records Administration
OA	Office of Audit
OASDI	Old-age, Survivors and Disability Insurance
OI	Office of Investigations
OIG	Office of the Inspector General
OMB	Office of Management and Budget
OTT	Operations training team
PASS	Plan for Achieving Self-support
PC	Payment Center
PII	Personally Identifiable Information
PIRA	Privacy Impact and Risk Assessment
P.O.	Post Office
POMS	Program Operations Manual System
POS	Post-entitlement On-line System
RETAP	Regular Transcript Attainment and Selection Pass Alerts
ROAR	Recovery of Overpayments, Accounting and Reporting
SPA	Special Payment Amounts
SSA	Social Security Administration
SSI	Supplemental Security Income
SSN	Social Security number

SSNAP	Social Security Number Application Process
SSR	Supplemental Security Record
T2RD	Title II Redesign Alerts
TOEL	Type of Event Level
U.S.C.	United States Code
VOD	Video on Demand

OPEN UNIMPLEMENTED RECOMMENDATIONS
(As of March 1, 2023)

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
Numident Death Alerts (A-06-21-51086) Report Date: 9/30/2022 Recommendation Number: 01	Resolve all pending Numident death alerts generated from June 2013 through August 2022; terminate benefits; and recover improper payments, as appropriate.	On January 20, 2022, Social Security Administration (SSA) released the cases for corrective action and anticipates completing the necessary actions on the cases by the end of September 2023.	\$5,628,182	\$13,108,743
Numident Death Alerts (A-06-21-51086) Report Date: 9/30/2022 Recommendation Number: 05	Terminate payment records and recover improper payments issued after death, when applicable, for the cases not listed on the Death Alerts Tracking System.	SSA released the cases for action on September 27, 2022, and anticipates completing the necessary action on the cases by September 30, 2023.	\$392,440	\$894,146
Numident Death Alerts (A-06-21-51086) Report Date: 9/30/2022 Recommendation Number: 06	Establish management controls to periodically identify and resolve cases where SSA systems fail to generate Numident death alerts for current beneficiaries with death information on the Numident.	SSA identified an issue in its code and the corrected code is under validation testing. SSA does not have an estimated timeframe for when the code will move to production.	\$0	\$0
The Social Security Administration's Enumeration Services During the COVID 19 Pandemic (A-15-21-51015) Report Date: 9/30/2022 Recommendation Number: 01	Develop, and periodically conduct comprehensive refresher training on topics including, but not limited to, original Social Security number (SSN) cards for individuals aged 12 or older and emphasize requirements and documentation of the in-person interview; acceptable forms of evidentiary documents; and processing new (different) and	SSA is conducting internal discussions to determine whether there is sufficient material to satisfy the recommendation. If there is training that can be packaged to meet the recommendation, SSA expects to release the training and an administrative message (AM) reminder by June 2023. If new training material must be developed,	\$0	\$0

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
	replacement SSN cards when adoption is involved.	SSA will require additional time to implement the recommendation.		
The Social Security Administration's Enumeration Services during the COVID 19 Pandemic (A-15-21-51015) Report Date: 9/30/2022 Recommendation Number: 04	Update <i>Program Operations Manual System (POMS)</i> to provide current instructions for enumeration notices and archive outdated policy.	SSA is updating the <i>POMS</i> sections and determining which sections need to be archived. SSA expects to complete all actions by April 2023.	\$0	\$0
The Social Security Administration's Enumeration Services during the COVID 19 Pandemic (A-15-21-51015) Report Date: 9/30/2022 Recommendation Number: 05	Retain enumeration notices in the Online Retrieval System for individuals with assigned SSNs.	This update to the Social Security Number Application Process (SSNAP) is not on the roadmap for future enhancements; therefore, SSA does not have an expected timeline for implementation.	\$0	\$0
The Social Security Administration's Enumeration Services during the COVID 19 Pandemic (A-15-21-51015) Report Date: 9/30/2022	Create and implement automated tools to assist staff in navigating through enumeration evidentiary document requirements.	This update to SSNAP is not on the roadmap for future enhancements; therefore, SSA does not have an expected timeline for implementation.	\$0	\$0

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
Recommendation Number: 06				
<p>The Social Security Administration's Enumeration Services during the COVID 19 Pandemic (A-15-21-51015)</p> <p>Report Date: 9/30/2022</p> <p>Recommendation Number: 07</p>	<p>Take corrective action on all keying errors and cross-referencing errors we identified.</p>	<p>It appears this will require review of 32 cases (59 SSNs) to determine whether corrective actions are needed. SSA will review the cases internally to determine whether corrections can be made. If so, it can tentatively expect implementation to be completed by June 2023. If regional case release is necessary, SSA does not have an expected timeline for implementation as it must take a balanced approach to releasing ad-hoc workloads during FY 2023.</p>	\$0	\$0
<p>The Social Security Administration's Enumeration Services during the COVID 19 Pandemic (A-15-21-51015)</p> <p>Report Date: 9/30/2022</p> <p>Recommendation Number: 08</p>	<p>Require managers to verify that incident reports are submitted through the Personally Identifiable Information (PII) Loss Reporting Tool before they approve reimbursement to customers for replacing lost original documents.</p>	<p>SSA plans to update the National Mail Handling Business Process by June 2023.</p>	\$0	\$0

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Enumeration Services during the COVID 19 Pandemic (A-15-21-51015)</p> <p>Report Date: 9/30/2022</p> <p>Recommendation Number: 09</p>	<p>Update the National Mail Handling Business Process to include standard Agency-wide mitigation steps for misdirected mail including original documents.</p>	<p>SSA plans to update the Process by June 2023. Although the Mail Handling Business Process document includes a section on "lost evidence," SSA plans to further incorporate Agency-wide mitigation steps for misdirected mail in a future revision of the National Mail Handling business process. Mitigation steps are included in the Agency guidance on protecting and securing PII, but SSA will specifically frame the procedures as they pertain to mail handling.</p>	<p>\$0</p>	<p>\$0</p>
<p>Work Review Determinations for Disabled Beneficiaries (A-07-21-51012)</p> <p>Report Date: 9/29/2022</p> <p>Recommendation Number: 01</p>	<p>Take corrective action on the work continuing disability review (CDR) errors we identified in our audit.</p>	<p>Completion of this recommendation requires a review of approximately 290 cases to determine whether corrective action is needed. SSA does not have an expected timeline for implementation as it must take a balanced approach to releasing ad-hoc workloads during FY 2023.</p>	<p>\$0</p>	<p>\$5,661,210</p>
<p>Work Review Determinations for Disabled Beneficiaries (A-07-21-51012)</p> <p>Report Date: 9/29/2022</p> <p>Recommendation Number: 02</p>	<p>Incorporate controls to increase the accurate processing of work CDRs and functionality to expand automation of work CDR processing and effectuation in the system that will replace eWork, including those involving multiple entitlements and reducing the need for manual actions.</p>	<p>This recommendation will be addressed as part of the Minimum Viable Product (MVP) for eWork replacement, which did not receive funding for FY 2023. Once the project is fully funded in FYs 2024 and 2025, SSA can resume development and finish the MVP in August 2025.</p>	<p>\$0</p>	<p>\$456,252,223</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Work Review Determinations for Disabled Beneficiaries (A-07-21-51012)</p> <p>Report Date: 9/29/2022</p> <p>Recommendation Number: 03</p>	<p>Provide refresher training to employees to properly monitor processing centers' accurate completion of manual updates as required by policy while efforts to increase automation are pending.</p>	<p>SSA plans to release a reminder AM to appropriate audiences and the AM will leverage the current Operations training team (OTT) training on this topic. In addition, SSA will ask the regions to link the training on its regional eWork and Work Incentive pages. Finally, SSA will ask for the AM and the OTT training to be advertised on an eWork coordinator conference call and it estimates these actions can be completed by July 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>Work Review Determinations for Disabled Beneficiaries (A-07-21-51012)</p> <p>Report Date: 9/29/2022</p> <p>Recommendation Number: 04</p>	<p>Update the subsidy policy to include specific instructions for SSA employees to verify, document, and apply the correct subsidy amount.</p>	<p>By January 2023, SSA will form a workgroup to brainstorm options for clarifying/updating the subsidy documentation and verification policies.</p>	<p>\$0</p>	<p>\$91,370,748</p>
<p>Work Review Determinations for Disabled Beneficiaries (A-07-21-51012)</p> <p>Report Date: 9/29/2022</p> <p>Recommendation Number: 05</p>	<p>Update the Form SSA-3033, <i>Employee Work Activity Questionnaire</i>, with clearer instructions for employers on how to complete the Form.</p>	<p>By January 2023, SSA will form a workgroup to brainstorm options for revising Form SSA-3033.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Follow-up on Controls over Special Payment Amount Overpayments for Social Security Beneficiaries (A-09-19-50794)</p> <p>Report Date: 9/29/2022</p> <p>Recommendation Number: 01</p>	<p>Establish overpayments in Recovery of Overpayments, Accounting and Reporting (ROAR), initiate recovery actions, and remove the Special Payment Amounts (SPA) from the Master Beneficiary Record (MBR), as appropriate, for the remaining beneficiaries identified by our audit.</p>	<p>SSA will review the 23 cases to determine whether corrective action is needed. If so, SSA expects implementation to be completed by June 2023. If regional case release is necessary, SSA will take a balanced approach to releasing ad-hoc workloads during FY 2023.</p>	<p>\$0</p>	<p>\$225,654</p>
<p>The Social Security Administration's Human Capital Planning (A-02-19-50866)</p> <p>Report Date: 9/26/2022</p> <p>Recommendation Number: 01</p>	<p>Fully integrate SSA's human capital management strategies into its Agency Strategic Plan and Annual Performance Plan (APP), especially if SSA's Human Capital Operating Plan (HCOP) remains publicly unavailable.</p>	<p>SSA plans to integrate human capital management strategies throughout the APP. In FY 2022, SSA included additional key initiative narrative throughout the FY 2022-2024 APP to further highlight how human capital strategies support the Agency's Strategic Goals: Optimize the Experience of SSA Customers; build an Inclusive, Engaged, and Empowered Workforce; and ensure Stewardship of SSA programs. In FY 2023, SSA plans to publish the FY 2023-2026 Human Capital Operating Plan to its public-facing Website.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Human Capital Planning (A-02-19-50866)</p> <p>Report Date: 9/26/2022</p> <p>Recommendation Number: 02</p>	<p>Align the HCOP with all of SSA's strategic goals and initiatives, clearly describing the number, types, and related costs of the human capital needed to effectively achieve the strategic goals and initiatives.</p>	<p>In FYs 2022 and 2023, SSA is developing its FY 2023-2026 HCOP where it will work to align the HCOP with its strategic goals and initiatives, where possible. In FYs 2022 and 2023 with the development of the HCOP, SSA will work, where feasible, to describe the number, types, and</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
		related costs of the human capital needed to effectively achieve the strategic goals and initiatives.		
<p>The Social Security Administration's Human Capital Planning (A-02-19-50866)</p> <p>Report Date: 9/26/2022</p> <p>Recommendation Number: 03</p>	<p>Include outcome-based human capital improvement initiatives and performance measures in its HCOP.</p>	<p>In FYs 2022 and 2023 with the development of the HCOP, SSA will work, where feasible, to include outcome-based human capital improvement initiatives and performance measures in its HCOP.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Human Capital Planning (A-02-19-50866)</p> <p>Report Date: 9/26/2022</p> <p>Recommendation Number: 04</p>	<p>Develop human capital strategies in its HCOP that specifically describe its plans to attract and hire talent and identify and close staff skills gaps, including the steps SSA will take to address known hiring and retention challenges.</p>	<p>In FYs 2022 and 2023, SSA is planning to complete a competency analysis where it will identify skill and competency gaps the Agency needs to address and ensure current and future success in mission-critical occupations. Results from the analysis will be included in the FY 2023-2026 HCOP.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Human Capital Planning (A-02-19-50866)</p> <p>Report Date: 9/26/2022</p> <p>Recommendation Number: 05</p>	<p>Develop human capital strategies in its HCOP that specifically describe how SSA will acquire the future workforce needed to successfully fulfill its mission, including plans to address its upcoming retirement wave.</p>	<p>In FYs 2022 and 2023, SSA will develop, implement, and evaluate the following human capital strategies:</p> <p>The Future Workforce: A description of the targeted future workforce, including the needed composition and competencies to meet future workload needs as well as diversity, equity, inclusion, and accessibility considerations based on the impact of various internal and external factors. Human Capital Strategy: A comprehensive supply and demand analysis of the workforce's Strengths, Weaknesses, Occupations, and Threats analysis. Modern Management: New strategic initiatives to transition and groom today's workforce with the skills required for the desired future (FY 2028) state of composition, competence, performance, inclusivity, and engagement.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Challenges and Successes in Obtaining Data to Determine Eligibility and Payment Amounts (A-01-21-51029)</p> <p>Report Date: 9/23/2022</p> <p>Recommendation Number: 01</p>	<p>Implement a centralized, interactive, and user-friendly system for administering data exchanges.</p>	<p>SSA is on track and working to establish the Data Exchange Inventory, Financial Agreement workflows, and billing workflows required for administering the Agency's reimbursable data exchange workload. After the February 2023 release, there will be two incremental product releases remaining in FY 2023: June and September 2023.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Follow-up: Internal Revenue Service Alerts (A-03-18-50277)</p> <p>Report Date: 9/20/2022</p> <p>Recommendation Number: 02</p>	<p>Modify its system to ensure it adds non-wage-related alerts to the records of Supplemental Security Income (SSI) couples who, according to the Internal Revenue Service (IRS), have income and/or resources above established tolerances.</p>	<p>SSA expects to make the changes by the end of FY 2023, but the critical limitation is likely to be systems testing. Cross-component collaboration with active engagement and involvement will be necessary to ensure timely implementation.</p>	<p>\$29,079,121</p>	<p>\$0</p>
<p>Follow-up: Internal Revenue Service Alerts (A-03-18-50277)</p> <p>Report Date: 9/20/2022</p> <p>Recommendation Number: 04</p>	<p>Retain the IRS non-wage income data in its systems beyond 2 years if SSA does not implement Recommendation 3 so it is available for staff to process cases involving fraud or similar fault.</p>	<p>SSA agrees to evaluate the possibility of retaining the IRS non-wage income data in its systems beyond 2 years. SSA will coordinate an internal component meeting to discuss how to acquire data for analysis.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Oversight of Disability Determination Services' Financial Management (A-15-21-51117)</p> <p>Report Date: 9/20/2022</p> <p>Recommendation Number: 01</p>	<p>Revise the Code of Federal Regulations and/or POMS to provide (a) detailed guidance related to financial oversight of the disability determination services (DDS) and (b) specific instruction to the DDSs to uniformly carry out their financial management responsibilities. In addition, SSA should specify what actions it will take (in compliance with the <i>Social Security Act</i>) to remedy DDS' recurring financial management findings and lack of fiscal control procedures.</p>	<p>SSA is reviewing, updating, and reorganizing the fiscal management and oversight policy to provide greater clarity. Based on the scope of this project, SSA anticipates completion by the end of September 2023.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Oversight of Disability Determination Services' Financial Management (A-15-21-51117)</p> <p>Report Date: 9/20/2022</p> <p>Recommendation Number: 02</p>	<p>Determine whether SSA can require that DDSs close out accounting records in fewer than 6 years.</p>	<p>The Agency's procedure, which allows accounting records to remain open for 6 years, is consistent with the statutory requirements outlined in 31 U.S.C. §1553(a) which states: "On September 30th of the fifth fiscal year after the period of availability for obligation of a fixed appropriation account ends, the account shall be closed and any remaining balance (whether obligated or unobligated) in the account shall be canceled and thereafter shall not be available for obligation or expenditure for any purpose."</p> <p>The statute applies to all Federal agencies and is not specific to our Agency. Therefore, SSA would likely be unsuccessful in any attempt to have the statute amended. SSA is not taking any further actions on this recommendation.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Oversight of Disability Determination Services' Financial Management (A-15-21-51117)</p> <p>Report Date: 9/20/2022</p> <p>Recommendation Number: 03</p>	<p>Re-evaluate how long DDSs should maintain supporting documentation after their accounting records are closed.</p>	<p>SSA is reviewing and updating the policy. As part of the process, SSA is reviewing National Archives and Records Administration (NARA) guidelines to ensure that its policy aligns with the requirements. SSA anticipates completing its review by the end of September 2023.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Oversight of Disability Determination Services' Financial Management (A-15-21-51117)</p> <p>Report Date: 9/20/2022</p> <p>Recommendation Number: 05</p>	<p>Require historical documentation evidencing a review of medical consultants and consultative examiners from the DDSs.</p>	<p>By the end of September 2023, SSA will update policy to require the DDSs to maintain a historical record of licensure verification for medical consultants and consultative examiners. The retention period will be consistent with NARA guidelines.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Oversight of Disability Determination Services' Financial Management (A-15-21-51117)</p> <p>Report Date: 9/20/2022</p> <p>Recommendation Number: 06</p>	<p>Designate and train additional staff and strengthen training for existing personnel on the financial aspects and oversight of DDS operations.</p>	<p>SSA will continue providing staff annual training on fiscal and oversight responsibilities. SSA will provide comprehensive training on the policy updates once the changes are completed by the end of December 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Oversight of Disability Determination Services' Financial Management (A-15-21-51117)</p> <p>Report Date: 9/20/2022</p> <p>Recommendation Number: 07</p>	<p>Establish specific monitoring procedures personnel must perform on a frequency determined by SSA. Oversight could include periodically selecting and reviewing a sample of costs to determine appropriateness and proper recording.</p>	<p>SSA is updating its policy to include language that will allow the regional Disability Program Administrators to collect three transactions, along with supporting documentation, from State DDSs once per quarter. This update will require an Intercomponent Review Draft. SSA anticipates completion by the end of FY 2023.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Oversight of Disability Determination Services' Financial Management (A-15-21-51117)</p> <p>Report Date: 9/20/2022</p> <p>Recommendation Number: 08</p>	<p>Consider hiring dedicated staff (either at Headquarters or in the regions) to review indirect rate agreements during the negotiation process and provide periodic oversight.</p>	<p>SSA has two subject matter experts monitoring the indirect cost issues. SSA will consider the feasibility of hiring dedicated staff to review indirect rate agreements during the negotiation process and provide periodic oversight. It will provide a status update at the end of the September 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Oversight of Disability Determination Services' Financial Management (A-15-21-51117)</p> <p>Report Date: 9/20/2022</p> <p>Recommendation Number: 09</p>	<p>Determine additional actions it can take in response to DDS' recurring financial management deficiencies.</p>	<p>SSA is reviewing its financial management procedures to determine whether additional actions are necessary after policy has been revised and implemented. SSA anticipates completion by the end of September 2024.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Information Technology Investment Process (A-14-18-50437)</p> <p>Report Date: 9/12/2022</p> <p>Recommendation Number: 01</p>	<p>Update policies, procedures, the Information Technology Investment Process (ITIP) SharePoint site, and other documentation to ensure the information is current and the author, version history, and other helpful information is included.</p>	<p>The ITIP team has updated the policies and procedures to include the FY 2021 process, title page, author, and revision history. SSA updated its process documents to include any changes during FY 2022. The ITIP SharePoint site is under construction with an anticipated completion by the end of March 2023.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Information Technology Investment Process (A-14-18-50437)</p> <p>Report Date: 9/12/2022</p> <p>Recommendation Number: 02</p>	<p>Update its use of ITIP Online and the Investment Management Tool, including removing outdated policies and procedures and implementing policies regarding the data housed in both tools to ensure all fields that are deemed required be clearly identified and documentation is attached.</p>	<p>SSA will update to remove all outdated policies and procedures on the ITIP Online. All updated documentation will be housed on the ITIP SharePoint site, which will provide easier access, as well as a streamlining the update process. SSA will relocate all documentation to the new site by the end of March 2023.</p> <p>With regards to ensuring all required fields in ITIP Online and Investment Management Tool are identified, both applications currently denote all required fields with an asterisk (“*”). The Investment Management team is evaluating all approved investments to ensure completion of required documentation and expects completion by the end of March 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>Agile Software Development at the Social Security Administration (A-14-20-50947)</p> <p>Report Date: 8/24/2022</p> <p>Recommendation Number: 01</p>	<p>Select and adopt an Agile scaling framework that defines roles and establishes minimum and recommended practices and documentation.</p>	<p>SSA is piloting and finalizing the process and training for staff and executives for scaling Agile framework that defines roles and documentation processes. SSA anticipates completing the documentation of the process and add to the training curriculum by the end of FY 2023.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Agile Software Development at Social Security Administration (A-14-20-50947)</p> <p>Report Date: 8/24/2022</p> <p>Recommendation Number: 02</p>	<p>Leverage strategic-level portfolio planning capabilities, like those of VersionOne.</p>	<p>SSA has completed upgrading VersionOne/Agility to leverage all of the portfolio-planning capabilities in the tool. SSA is piloting a centralized set of reports at the program and portfolio levels. In addition, it identified the required fields that all users must provide to ensure the reporting is available. The reports will focus on the time to delivery, work in progress, work is not progressing, and how much work is being completed at the program and portfolio levels. Once SSA has completed the pilot, it will start rolling out the report and expects roll-out completion in FY 2024.</p>	<p>\$0</p>	<p>\$0</p>
<p>Agile Software Development at Social Security Administration (A-14-20-50947)</p> <p>Report Date: 8/24/2022</p> <p>Recommendation Number: 03</p>	<p>Revise Agile development guidance to require implementation of and controls over key best practices, including those we described.</p>	<p>SSA is redesigning the resource center to enhance the content and guidance for all users. In FY 2023, SSA will complete the update the PRIDE/Agile Resource Center Agile guidance for clarity.</p>	<p>\$0</p>	<p>\$0</p>
<p>Agile Software Development at Social Security Administration (A-14-20-50947)</p> <p>Report Date: 8/24/2022</p> <p>Recommendation Number: 06</p>	<p>Revise policies and procedures to require incremental delivery of systems to users whenever possible.</p>	<p>SSA agrees.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Agile Software Development at Social Security Administration (A-14-20-50947)</p> <p>Report Date: 8/24/2022</p> <p>Recommendation Number: 07</p>	<p>Prioritize the incremental replacement and retirement of costly legacy systems and/or those approaching end-of-life for vendor support.</p>	<p>In FY 2022, SSA's Office of Enterprise Architecture worked with the Finding Underused Technology to Update Retire or Eliminate (FUTURE) workgroup to develop a preliminary process to identify and document legacy systems that should be prioritized for incremental replacement. The workgroup identified an initial set of applications recommended for replacement. In FY 2023, the Office will execute part of the process, focusing on annual identification and monitoring of Legacy/Deprecated Systems/Technologies to create a list of systems to prioritize for incremental replacement or retirement. The annual list will be presented to the Chief Information Officer as an additional input to the Agency investment and resource planning process.</p> <p>The FUTURE workgroup provided recommendations to the ITIP. As a result, SSA updated its ITIP Investment Scorecard in February 2022, to introduce technical debt factors into the investment scoring process for prioritization. Also, the Technical Debt Hit List was used to inform the FY 2023 Annual Planning</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
		<p>and Prioritization Process. A “Tech Debt Hit List” indicator was included in the Programmatic Area Presentation spreadsheet that was presented to the Investment Review Board for ranking and prioritizing investments.</p> <p>The Information Technology (IT) Investment team completed analysis of maintenance projects based on data collected during the FY 2023 planning process and SSA is using this information to drive management of its tech debt through investment in transform initiatives. SSA is continuing manual analysis of FY 2023 and proposed FY 2024 investment information to identify hit list scope and current status. SSA expects technical changes for collection and storage of technical debt reduction/elimination data will be complete prior to FY 2025 planning, tentatively planned for implementation by the end of June 2023.</p>		

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Agile Software Development at Social Security Administration (A-14-20-50947)</p> <p>Report Date: 8/24/2022</p> <p>Recommendation Number: 08</p>	<p>Develop, document, implement, and enforce additional VersionOne standards informed by best practices, including those we identified.</p>	<p>SSA has completed upgrading VersionOne/Agility to leverage all of the portfolio planning capabilities in the tool. SSA is piloting a centralized set of reports at the program and portfolio levels. In addition, it identified the required fields that all users must provide to ensure the reporting is available. The reports will focus on the time to delivery, work in progress, work is not progressing, and how much work is being completed at the program and portfolio levels. Once SSA has completed the pilot, it will start rolling-out the report and expects roll-out completion in FY 2024.</p>	<p>\$0</p>	<p>\$0</p>
<p>Agile Software Development at Social Security Administration (A-14-20-50947)</p> <p>Report Date: 8/24/2022</p> <p>Recommendation Number: 09</p>	<p>Create a standard, centralized set of reports at the program and portfolio level.</p>	<p>SSA has completed upgrading VersionOne/Agility to leverage all of the portfolio-planning capabilities in the tool. SSA is piloting a centralized set of reports at the program and portfolio levels. In addition, it identified the required fields that all users must provide to ensure the reporting is available. The reports will focus on the time to delivery, work in progress, work is not progressing, and how much work is being completed at the program and portfolio levels. Once SSA has completed the pilot, it will start rolling-out the report and</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
		expects roll-out completion in FY 2024.		
Agile Software Development at Social Security Administration (A-14-20-50947) Report Date: 8/24/2022 Recommendation Number: 10	Evaluate its Agile training content and requirements to ensure team members can apply Agile best practices to their work and meaningfully contribute to the development process.	SSA is piloting and finalizing the process and training for staff and executives for scaling Agile framework that defines roles and documentation processes. SSA anticipates completing the documentation of the process and add to the training curriculum by the end of FY 2023.	\$0	\$0
Agile Software Development at Social Security Administration (A-14-20-50947) Report Date: 8/24/2022 Recommendation Number: 11	Institute a program of technical practice coaching and bolster the required knowledge and experience necessary to take on the role of Agile coach.	As time and resources permit, SSA will start working on opportunities to bolster coaching knowledge and experiences for Agency employees. For contractors, SSA specifies that the required skills and knowledge be considered an Agile Coach at the Agency. For Agency staff, SSA is vetting the role of Agile Coach and working on a plan to develop current Agency scrum masters into coaches. SSA is working to obtain executive approval.	\$0	\$0
Agile Software Development at Social Security Administration (A-14-20-50947) Report Date: 8/24/2022 Recommendation Number: 12	Institute a program of executive-level Agile coaching.	SSA created an Agile Executive training curriculum and is working to design executive level agile coaching for live and self-paced training for executives.	\$0	\$0

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Spouses and Widow(er)s with Unverified Government Pensions (A-13-17-50161)</p> <p>Report Date: 8/4/2022</p> <p>Recommendation Number: 01</p>	<p>Issue clear guidance/instructions for follow-up of status for a non-covered pension that would remind SSA staff to: (a) update the future entitlement date if a beneficiary reports they are not receiving pension payments; (b) update the future pension entitlement date to a date no more than 1 year in the future if unknown or entitlement begins more than 1 year in the future; (c) remove government pension data when the beneficiary states they will not receive non-covered pension payments; and (d) obtain sufficient evidence from the beneficiary or pension administrator when appropriate.</p>	<p>SSA is preparing an AM to address this recommendation. SSA expects the AM to be released by April 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>Spouses and Widow(er)s with Unverified Government Pensions (A-13-17-50161)</p> <p>Report Date: 8/4/2022</p> <p>Recommendation Number: 02</p>	<p>Take corrective actions and calculate overpayments for the 10 beneficiaries for whom SSA did not calculate appropriate overpayments.</p>	<p>SSA is finishing its review and corrective actions on these cases. SSA has two cases remaining and expects to complete the recommendation by March 2023.</p>	<p>\$0</p>	<p>\$2,545,020</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Spouses and Widow(er)s with Unverified Government Pensions (A-13-17-50161)</p> <p>Report Date: 8/4/2022</p> <p>Recommendation Number: 03</p>	<p>Implement an internal control that prevents a future pension entitlement date on the MBR of more than 1 year in the future.</p>	<p>SSA continues to discuss options for addressing this recommendation. SSA expects to implement this recommendation by the end of September 2024.</p>	<p>\$118,378</p>	<p>\$9,956</p>
<p>Spouses and Widow(er)s with Unverified Government Pensions (A-13-17-50161)</p> <p>Report Date: 8/4/2022</p> <p>Recommendation Number: 04</p>	<p>Identify and correct the future pension entitlement dates on the MBR for the estimated 5,434 beneficiaries who have entitlement dates that do not comply with policy or are not recorded on the MBR.</p>	<p>SSA plans to release the cases to the technicians by June 2023 to complete corrective action by June 2024.</p>	<p>\$9,779,480</p>	<p>\$19,383,880</p>
<p>Spouses and Widow(er)s with Unverified Government Pensions (A-13-17-50161)</p> <p>Report Date: 8/4/2022</p> <p>Recommendation Number: 05</p>	<p>Update policy to include follow-up timeframes for SSA staff to issue an advance notice to beneficiaries after they do not respond to the Agency's questionnaire and suspend benefits for beneficiaries who do not respond to the advance notice.</p>	<p>SSA continues internal policy update discussions that will address the recommendation. SSA anticipates updating the policy by the end of September 2023.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Social Security Beneficiaries Who Have Direct Payment but Who Receive Other Federal Benefits Through a Fiduciary or a Representative Payee (A-01-18-50380)</p> <p>Report Date: 7/8/2022</p> <p>Recommendation Number: 01</p>	<p>Perform capability determinations for the 45 beneficiaries identified in our sample who may need a payee.</p>	<p>SSA has begun reviewing the cases and plans to take appropriate action on cases requiring a capability determination. SSA anticipates corrective action to be complete by March 2023.</p>	<p>\$831,888</p>	<p>\$0</p>
<p>Social Security Beneficiaries Who Have Direct Payment but Who Receive Other Federal Benefits Through a Fiduciary or a Representative Payee (A-01-18-50380)</p> <p>Report Date: 7/8/2022</p> <p>Recommendation Number: 02</p>	<p>Determine whether to routinely obtain Department of Veteran's Affairs payee data based on the results of the 45 capability determinations.</p>	<p>SSA is reviewing the cases and will use the results to determine whether SSA will revise its policy.</p>	<p>\$136,633,056</p>	<p>\$0</p>
<p>Incorrect Old-age, Survivors and Disability Insurance Benefit Payment Computations that Resulted in Overpayments (A-07-18-50674)</p> <p>Report Date: 5/26/2022</p> <p>Recommendation Number: 01</p>	<p>Improve Agency systems to automate benefit computations and reduce the need for manual processing.</p>	<p>SSA is working to determine the feasibility of adding automation options within the Consolidated Claims Experience (CCE) that may reduce the need for manual processing; however, SSA does not have a timeline for implementation.</p>	<p>\$0</p>	<p>\$368,326,080</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Incorrect Old-age, Survivors and Disability Insurance Benefit Payment Computations that Resulted in Overpayments (A-07-18-50674)</p> <p>Report Date: 5/26/2022</p> <p>Recommendation Number: 02</p>	<p>Create an integrated benefit computation resource that is centrally located and includes the functionality and automation assistance offered by existing tools and instruct employees to use it while efforts to improve automation are in process.</p>	<p>SSA is updating a regional automation tool and expects to implement the updated version in October 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>Incorrect Old-age, Survivors and Disability Insurance Benefit Payment Computations that Resulted in Overpayments (A-07-18-50674)</p> <p>Report Date: 5/26/2022</p> <p>Recommendation Number: 03</p>	<p>Enhance metrics tracked through quality reviews to support ongoing monitoring of trends in benefit computation errors, along with existing targeted case reviews, to help inform future automation initiatives and trainings.</p>	<p>SSA is enhancing the quality review process, which include tracking metrics and trends in benefit-computation errors. SSA plans to use the captured data to help inform future automation initiatives and training by the end of FY 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Mailing Process During the Pandemic (A-08-21-51115)</p> <p>Report Date: 5/13/2022</p> <p>Recommendation Number: 01</p>	<p>Invest in software and equipment to reduce manual processing of incoming mail If cost-effective.</p>	<p>SSA developed a proof of concept detailing centralized mail duties in the field to regional mail service centers that can also digitize incoming mail for its field components and accurately route the digitized documents to component representatives. SSA believes this could leverage software, mail handling, and scanning equipment to reduce manual processing of incoming mail. There is no implementation schedule as this initiative is in the exploratory phase.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Mailing Process During the Pandemic (A-08-21-51115)</p> <p>Report Date: 5/13/2022</p> <p>Recommendation Number: 02</p>	<p>Expand the use of Post Office (P.O.) Boxes for long-term, high-volume workloads.</p>	<p>SSA is evaluating a strategic direction to mail handling operations. There are no plans to expand the use of P.O. Boxes for long-term, high-volume workloads. However, this option needs to be further evaluated in conjunction with all strategic mail handling operations.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Mailing Process During the Pandemic (A-08-21-51115)</p> <p>Report Date: 5/13/2022</p> <p>Recommendation Number: 03</p>	<p>Outsource additional mail duties to contractors if cost-effective.</p>	<p>SSA believes the mail duties performed in the regional mail service hubs could be outsourced to contractors. This initiative will be explored as SSA continues discovery sessions with the Agency's field components. There is no implementation schedule as this initiative is in the exploratory phase.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Mailing Process During the Pandemic (A-08-21-51115)</p> <p>Report Date: 5/13/2022</p> <p>Recommendation Number: 04</p>	<p>Incorporate centralized printing of forms and notices into SSA's systems modernization efforts.</p>	<p>SSA continues efforts to incorporate central print into its ongoing modernization efforts. In FY 2023, SSA will continue its efforts to incorporate central print into the debt management system and payroll information exchange modernization efforts.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Mailing Process During the Pandemic (A-08-21-51115)</p> <p>Report Date: 5/13/2022</p> <p>Recommendation Number: 05</p>	<p>Implement policy and operational changes, where appropriate, to decrease reliance on original documents.</p>	<p>SSA completed its inventory of the Agency services that require original or physical documentation and submitted the report to OMB on April 13, 2022. The services are going through a customer experience assessment and addendum to the initial report is being developed.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Mailing Process During the Pandemic (A-08-21-51115)</p> <p>Report Date: 5/13/2022</p> <p>Recommendation Number: 06</p>	<p>Implement options for customers to submit the most frequently used forms online.</p>	<p>This is a multi-level initiative under eSubmit, with the first phase expected in July 2023. The eSubmit portal will allow first-party customers to submit select evidence when they are requested by a technician-initiated business model.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Mailing Process During the Pandemic (A-08-21-51115)</p> <p>Report Date: 5/13/2022</p> <p>Recommendation Number: 07</p>	<p>Implement capabilities for employees to securely correspond with the public electronically.</p>	<p>SSA is in the preliminary stages of this project and is exploring options for incorporating two-way communications.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Mailing Process During the Pandemic (A-08-21-51115)</p> <p>Report Date: 5/13/2022</p> <p>Recommendation Number: 08</p>	<p>Implement online versions of the most frequently sent notices.</p>	<p>Notices available online are listed in the Agency's POMS instruction NL 01201.001. SSA is also working with application teams on the new Self-Service initiative. SSA will prioritize the most frequently sent notices in FY 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>Fiscal Year 2021 Payment Integrity Review (A-15-21-51121)</p> <p>Report Date: 5/11/2022</p> <p>Recommendation Number: 01</p>	<p>Complete the expansion study for Access to Financial Institutions (AFI) and assess the effectiveness of lowering the countable liquid resource tolerance to \$0.</p>	<p>SSA plans to revisit the AFI threshold study in FY 2023. Fluctuations in an SSI recipient's account balances may affect their eligibility and will remain a cause for improper payments regardless of the AFI threshold. Nevertheless, SSA is exploring ways to improve its identification and prevention of improper payments and expects completion by September 30, 2024.</p>	<p>\$0</p>	<p>\$0</p>
<p>Follow-up: Deceased Beneficiaries and Recipients with No Death Information on the Numident (A-09-20-50936)</p> <p>Report Date: 5/4/2022</p> <p>Recommendation Number: 01</p>	<p>Record death information on the Numident, as appropriate, for the 40 deceased beneficiaries in our sample.</p>	<p>SSA is taking a balanced approach to releasing ad-hoc workloads to the regions and anticipates releasing the cases to them in FY 2023 for corrective action and anticipates completion by FY 2024.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Follow-up: Deceased Beneficiaries and Recipients with No Death Information on the Numident (A-09-20-50936)</p> <p>Report Date: 5/4/2022</p> <p>Recommendation Number: 02</p>	<p>Take action, as appropriate, to record death information in the Numident for the 15,714 beneficiaries identified by our current audit.</p>	<p>SSA is taking a balanced approach to releasing ad-hoc workloads to the regions and anticipates releasing the cases to them in FY 2023 for corrective action and anticipates completion by FY 2024.</p>	<p>\$0</p>	<p>\$0</p>
<p>Follow-up: Deceased Beneficiaries and Recipients with No Death Information on the Numident (A-09-20-50936)</p> <p>Report Date: 5/4/2022</p> <p>Recommendation Number: 04</p>	<p>Enhance systems to ensure employees can only record beneficiary/recipient death information using Death Information Processing System.</p>	<p>SSA will take action on the remaining cases identified in Recommendations 1 and 2. SSA is having internal discussions on potential system enhancements and anticipates implementation for this recommendation by September 30, 2024.</p>	<p>\$0</p>	<p>\$0</p>
<p>Student Benefits Erroneously Terminated at Age 18 (A-09-19-50823)</p> <p>Report Date: 4/22/2022</p> <p>Recommendation Number: 02</p>	<p>Take corrective action for the remaining population of 16,632 beneficiaries based on the results of its corrective actions for the 87 beneficiaries.</p>	<p>In December 2022, SSA released the cases for this recommendation to the payment centers and anticipates completing the corrective action by the end of Calendar Year (CY) 2023.</p>	<p>\$0</p>	<p>\$59,163,318</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Student Benefits Erroneously Terminated at Age 18 (A-09-19-50823)</p> <p>Report Date: 4/22/2022</p> <p>Recommendation Number: 03</p>	<p>Provide employees training to ensure they input student information in Post-entitlement On-line System (POS) and the Modernized Claims System (MCS) correctly and entitled student beneficiaries continue to be paid past the months they attain age 18.</p>	<p>SSA is working internally to determine additional training opportunities for technicians and plans to release training by the end of FY 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>Student Benefits Erroneously Terminated at Age 18 (A-09-19-50823)</p> <p>Report Date: 4/22/2022</p> <p>Recommendation Number: 04</p>	<p>Update POS and MCS to include alerts to notify SSA employees of potential incorrect actions and required subsequent actions.</p>	<p>SSA continues internal discussions to determine the appropriate system enhancements to address this recommendation. SSA estimates implementation of additional system enhancements by FY 2024.</p>	<p>\$0</p>	<p>\$0</p>
<p>Student Benefits Erroneously Terminated at Age 18 (A-09-19-50823)</p> <p>Report Date: 4/22/2022</p> <p>Recommendation Number: 05</p>	<p>Update the Title II Redesign System to ensure it generates an alert when SSA has terminated benefits to a child upon attaining age 18; however, the benefit record indicates the individual is a full-time student after they attain age 18.</p>	<p>SSA continues internal discussions to determine the appropriate system enhancements to address this recommendation. SSA estimates implementation of additional system enhancements by FY 2024.</p>	<p>\$0</p>	<p>\$0</p>
<p>Deceased Beneficiaries in Suspended Payment Status (A-08-19-50800)</p> <p>Report Date: 11/22/2021</p> <p>Recommendation Number: 02</p>	<p>Develop information reports to identify beneficiaries in death suspense for prolonged periods and instruct management to ensure technicians take appropriate actions on the cases.</p>	<p>SSA identified individuals in death suspense consistent with the recommendation language. SSA obtained a list of cases that will be worked as an ad-hoc workload. SSA plans to complete this recommendation along Recommendations 3 and 4 by March 2024.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Deceased Beneficiaries in Suspended Payment Status (A-08-19-50800)</p> <p>Report Date: 11/22/2021</p> <p>Recommendation Number: 03</p>	<p>Verify and post death information, where appropriate, for the remaining beneficiaries in the State Death population.</p>	<p>SSA obtained a list of cases that will be worked as an ad-hoc workload. SSA plans to complete actions for this recommendation along with those under Recommendations 2 and 4 and anticipates implementation by March 2024.</p>	<p>\$7,983,516</p>	<p>\$48,423,411</p>
<p>Deceased Beneficiaries in Suspended Payment Status (A-08-19-50800)</p> <p>Report Date: 11/22/2021</p> <p>Recommendation Number: 04</p>	<p>Instruct technicians to take appropriate actions on the remaining beneficiaries in the Death Suspend population.</p>	<p>SSA obtained a list of cases that will be worked as an ad-hoc workload. SSA plans to complete the actions for this recommendation along with those under Recommendations 2 and 3 and anticipates implementing the recommendation by March 2024.</p>	<p>\$7,993,948</p>	<p>\$14,130,460</p>
<p>Deceased Beneficiaries in Suspended Payment Status A-08-19-50800)</p> <p>Report Date: 11/22/2021</p> <p>Recommendation Number: 05</p>	<p>Establish systems criteria to identify Old-age, Survivors and Disability Insurance (OASDI) beneficiaries in Address Suspend who are likely deceased, such as identifying beneficiaries suspended for prolonged periods who do not have activity on any SSA records since their suspension. Once established, SSA should update policy to instruct technicians to search for death information.</p>	<p>Once SSA has completed its actions under Recommendation 2, SSA will evaluate the possibility of creating a recurring list to address this recommendation. If it is possible to create the list, SSA does not expect to create and release the list until FY 2025.</p>	<p>\$16,709,589</p>	<p>\$149,718,615</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Deceased Beneficiaries in Suspended Payment Status (A-08-19-50800)</p> <p>Report Date: 11/22/2021</p> <p>Recommendation Number: 06</p>	<p>Develop systems controls to alert technicians when SSA receives death information from sources, such as Centers for Medicare and Medicaid Services and the Department of the Treasury, for beneficiaries in suspended payment status.</p>	<p>SSA internal discussions regarding the availability and priority of resources. SSA does not have an expected implementation date for this recommendation.</p>	<p>\$0</p>	<p>\$0</p>
<p>Deceased Beneficiaries in Suspended Payment Status (A-08-19-50800)</p> <p>Report Date: 11/22/2021</p> <p>Recommendation Number: 07</p>	<p>Revise policy to instruct technicians to conduct additional searches for death information when developing suspension actions.</p>	<p>SSA intends to publish revisions to <i>POMS</i>, section GN 02602.054, by the end of March 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>Deceased Beneficiaries in Suspended Payment Status (A-08-19-50800)</p> <p>Report Date: 11/22/2021</p> <p>Recommendation Number: 09</p>	<p>Clarify policy for establishing dates of death for beneficiaries suspended based on a report from the Department of the Treasury of a returned payment for death.</p>	<p>SSA anticipates publishing the revisions to <i>POMS</i>, section GN 02602.054, by the end of March 2023.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Compliance with the Digital Accountability and Transparency Act of 2014 (A-15-20-50917)</p> <p>Report Date: 11/5/2021</p> <p>Recommendation Number: 01</p>	<p>Seek a waiver from OMB for the twice monthly reporting of financial assistance awards to better align with its own business processes.</p>	<p>SSA raised its request for a waiver at several past <i>DATA Act</i> Information Model Schema meetings, which would have allowed for a permanent solution, but larger government-wide issues had taken priority during the meetings. Therefore, in May 2022, SSA raised the issue with OMB. However, OMB required further systems information before making a final decision. SSA is gathering the requested system information to provide to OMB for it to act on SSA's request for a waiver from twice monthly reporting of financial assistance awards.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Controls over High-priority Modernized Development Worksheets (A-07-18-50363)</p> <p>Report Date: 9/28/2021</p> <p>Recommendation Number: 04</p>	<p>Create controls over the Modernized Development Worksheet (MDW) process, including controls to ensure employees only designate a request as high-priority in appropriate circumstances.</p>	<p>SSA continues internal discussions on the controls and have taken steps to increase focus on all MDWs, including those designated as high priority. SSA anticipates implementation by the end of September 2023.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Overpayments with Recovery Agreements that Extend Beyond 2049 (A-07-19-50775)</p> <p>Report Date: 9/28/2021</p> <p>Recommendation Number: 01</p>	<p>Establish consistent criteria to ensure it identifies existing overpayments for which the ROAR system deleted a portion of the overpayment balance as part of a plan to address the untracked debt amount when it implements a solution to the ROAR system limitation.</p>	<p>SSA is working internally to determine the final guidance. Once guidance is finalized, SSA will investigate the feasibility of tracking existing overpayments for which the ROAR system deleted a portion of the overpayment balance.</p>	<p>\$1,240,312,343</p>	<p>\$0</p>
<p>Match of Centers for Medicare and Medicaid Services Death Information Against Social Security Administration Records (A-06-18-50653)</p> <p>Report Date: 8/13/2021</p> <p>Recommendation Number: 02</p>	<p>Review death information in SSA records for 49 beneficiaries and take action, as appropriate, to correct erroneous dates of death and initiate collection of overpayments.</p>	<p>SSA confirmed with the regions that all actions have been taken on the cases.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Processing of Misuse Allegations of Individual Representative Payees (A-13-18-50712)</p> <p>Report Date: 6/14/2021</p> <p>Recommendation Number: 04</p>	<p>Complete the planned update of the debt collection system to allow recovery of overpayments for non-entitled debtors.</p>	<p>SSA is still in the development phase of the comprehensive Debt Management Product (DMP). SSA anticipates this modernized system will improve controls for collecting misused funds, which will allow for affected beneficiaries to be reimbursed. The target date for the initial release of the DMP is FY 2025.</p>	<p>\$106,435</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Processing of Misuse Allegations of Individual Representative Payees (A-13-18-50712)</p> <p>Report Date: 6/14/2021</p> <p>Recommendation Number: 06</p>	<p>Take corrective action for the remaining 1,208 beneficiaries we identified in Sample Frame 1 to (a) determine whether it used all its available collection tools to obtain restitution and (b) reimburse beneficiaries, as applicable, when it collected restitution from payees.</p>	<p>SSA released the cases to the regions in September 2022 and anticipates completion by the end of December 2023.</p>	<p>\$113,851</p>	<p>\$1,925,118</p>
<p>The Social Security Administration's Processing of Misuse Allegations of Individual Representative Payees (A-13-18-50712)</p> <p>Report Date: 6/14/2021</p> <p>Recommendation Number: 07</p>	<p>Improve controls related to (a) establishing debts and collection of misused funds and (b) reimbursing misused funds the Agency collects.</p>	<p>SSA is working to expand use of the Misuse Workload Tool, which is in use in the Kansas City region. SSA expects to roll the tool out for national use by the end of FY 2023. In addition, SSA will be using the DMP to address the establishment of debts and collections of misused funds. DMP is estimated to have a minimal viable product by FY 2025.</p>	<p>\$0</p>	<p>\$0</p>
<p>System Alerts for Beneficiaries Identified by the Delinquent Debt Trigger File (A-07-18-50743)</p> <p>Report Date: 6/9/2021</p> <p>Recommendation Number: 01</p>	<p>Review the overpayments for the 2,768 beneficiaries and resolve those that have not been resolved.</p>	<p>SSA received approval to release these cases in the 3rd quarter of FY 2023. SSA expects to have the cases uploaded to the Payment Center (PC) by the end of June 2023. SSA will give the PC up to 12 months from the date-of-release to complete the reviews and take any necessary corrective action.</p>	<p>\$0</p>	<p>\$36,806,243</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>System Alerts for Beneficiaries Identified by the Delinquent Debt Trigger File (A-07-18-50743)</p> <p>Report Date: 6/9/2021</p> <p>Recommendation Number: 02</p>	<p>Identify and prioritize Delinquent Debt Trigger File alerts SSA believes present the greatest possibility for recovering overpayments and implement measures to resolve alerts for beneficiaries who appear in multiple listings.</p>	<p>SSA plans to review listings to obtain cases with recurring alerts. SSA will release these cases together with the recommendation 1 cases. SSA's timeline to release this workload is the end of June 2023. It will give up to 12 months from release for technicians to review and complete any necessary actions.</p>	<p>\$0</p>	<p>\$0</p>
<p>Social Security Administration's Application of the Retirement Insurance Benefit Limitation and Reduced Widows Benefit Policy (A-01-13-23095)</p> <p>Report Date: 6/4/2021</p> <p>Recommendation Number: 01</p>	<p>Review the cases in our population and take the appropriate corrective action to assess and recover the overpayments.</p>	<p>SSA is taking a phased approach to the release of audit cases during re-entry. SSA plans to release the cases in FY 2023, with anticipated completion date by FY 2024.</p>	<p>\$2,673,456</p>	<p>\$28,651,232</p>
<p>Follow-up on Transferring Supplemental Security Income Overpayments from Prior Records to the Current Record for Recovery (A-01-17-50226)</p> <p>Report Date: 6/3/2021</p> <p>Recommendation Number: 01</p>	<p>Review the remaining cases we identified for our current population and 2009 audit population that have outstanding overpayments on prior terminated SSI records and take corrective action to transfer the overpayments to current records for recovery.</p>	<p>SSA is taking a phased approach to the release of audit cases during re-entry. SSA released the cases to the region for corrective action on January 18, 2023, with anticipated completion by the end of March 2024.</p>	<p>\$14,845,298</p>	<p>\$0</p>
<p>The Social Security Administration's Administrative Finality</p>	<p>Finalize its decision on updating its administrative finality policy and execute an action plan with specific</p>	<p>SSA continues working with the Office of the Actuary to determine the program impact of the proposed</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Policy (A-01-19-50859)</p> <p>Report Date: 5/28/2021</p> <p>Recommendation Number: 01</p>	<p>milestones to ensure any updates are implemented timely.</p>	<p>regulatory changes. This information will inform SSA's next steps.</p> <p>SSA agreed to close previous duplicative recommendations on administrative finality under, Audit #22017052 - Recommendation 3, #22015029 - Recommendation 3, and #22017010 - Recommendation 4.</p>		
<p>Follow-up on Underpayments Payable to Terminated Old-Age, Survivors and Disability Insurance Beneficiaries (A-09-19-50848)</p> <p>Report Date: 12/11/2020</p> <p>Recommendation Number: 03</p>	<p>Identify, and take action on, the population of terminated beneficiaries with underpayments payable to eligible beneficiaries and individuals.</p>	<p>SSA plans to release the cases to the regions in the third quarter of FY 2023, with an anticipated completion at the end of FY 2024.</p>	<p>\$6,706,311</p>	<p>\$142,298,569</p>
<p>Follow-up on Underpayments Payable to Terminated Old-Age, Survivors and Disability Insurance Beneficiaries (A-09-19-50848)</p> <p>Report Date: 12/11/2020</p> <p>Recommendation Number: 04</p>	<p>Revise its alerts or clean-up operation to identify and resolve underpayments for terminated beneficiaries.</p>	<p>Given that this recommendation requires a system enhancement, SSA expects implementation by the end of FY 2024.</p>	<p>\$0</p>	<p>\$0</p>
<p>Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible for</p>	<p>Review the 37 SSI recipients we identified in this audit and the remaining 967 recipients in our audit population to determine whether the</p>	<p>SSA released the cases to the regions for corrective action. Many of the cases are still pending, as they require a medical decision by a DDS</p>	<p>\$3,578,220</p>	<p>\$18,537,060</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Childhood Disability Benefits (A-13-18-50714)</p> <p>Report Date: 12/10/2020</p> <p>Recommendation Number: 01</p>	<p>recipients are eligible for, or technically entitled to, childhood disability benefits and, if appropriate, pay the underpayments and/or OASDI benefits.</p>	<p>or an administrative law judge (ALJ) before the case can be completed. SSA provided an extension to the regions and anticipate the cases to be completed by end of September 2023.</p>		
<p>Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible for Childhood Disability Benefits (A-13-18-50714)</p> <p>Report Date: 12/10/2020</p> <p>Recommendation Number: 02</p>	<p>Continue reviewing from the prior audit the 6 recipients we identified and the remaining 519 recipients to determine whether they are technically entitled to or eligible for continuing disability benefits and pay applicable underpayments and/or OASDI benefits, as appropriate.</p>	<p>SSA released the cases to the regions for corrective action. Many of the cases are still pending, as they require a medical decision made by a DDS or an ALJ before the case can be completed. SSA provided an extension to the regions and anticipates the cases to be completed by end of September 2023.</p>	\$0	\$0
<p>Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible for Childhood Disability Benefits (A-13-18-50714)</p> <p>Report Date: 12/10/2020</p> <p>Recommendation Number: 05</p>	<p>Complete actions to implement our prior recommendation to establish an automated solution that identifies disabled SSI recipients who may be entitled to the Childhood Disability Beneficiary.</p>	<p>SSA has included this recommendation in the CCE parking lot in agility. At this time, there is no anticipated implementation date.</p>	\$0	\$0

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Old-Age, Survivors and Disability Insurance Benefits to Individuals Who Are Recorded as Deceased on the Supplemental Security Record (A-13-17-50176)</p> <p>Report Date: 12/9/2020</p> <p>Recommendation Number: 03</p>	<p>Assess whether additional death discrepancies occurred between the MBR and Supplemental Security Record (SSR) after SSA system improvements in 2015 and 2016. If such discrepancies occurred, take necessary action to prevent future discrepancies.</p>	<p>SSA is continuing internal analysis to determine whether additional discrepancies occurred between the MBR and SSR after its system improvements in 2015 and 2016 and whether any action is needed to prevent future discrepancies. SSA anticipates completing its review by the end of September 2023.</p>	<p>\$0</p>	<p>\$292,787</p>
<p>Old-Age, Survivors and Disability Insurance Child Beneficiaries Receiving Benefits Under Multiple Records (A-08-19-50814)</p> <p>Report Date: 12/7/2020</p> <p>Recommendation Number: 03</p>	<p>Perform periodic reviews, until SSA implements system improvements that prevent duplicate payments to child beneficiaries, to ensure technicians timely and appropriately take action to correct records and stop improper payments on child beneficiaries receiving benefits under multiple records.</p>	<p>Based on the corrective actions taken for the cases in Recommendations 1 and 2, SSA is working to identify the total population of cases and finalize the list to perform periodic reviews. SSA is also conducting internal discussions to determine next steps and anticipates implementation by the end of FY 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>Supplemental Security Income Recipients Denied Old-Age, Survivors and Disability Insurance Benefits Based on Lack of Technical Evidence (A-05-18-50654)</p> <p>Report Date: 11/30/2020</p> <p>Recommendation Number: 02</p>	<p>Analyze a sample of the remaining SSI recipients in our population that may require corrective action and assess the feasibility of broadening the review.</p>	<p>SSA released the cases for corrective action in August 2022 and anticipates completion by December 2023.</p>	<p>\$36,288,678</p>	<p>\$98,541,401</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Supplemental Security Income Recipients Denied Old-Age, Survivors and Disability Insurance Benefits Based on Lack of Technical Evidence (A-05-18-50654)</p> <p>Report Date: 11/30/2020</p> <p>Recommendation Number: 03</p>	<p>Modify business procedures, using such systems as the CCE or other applications, to better inform claims specialists of necessary actions when SSI recipients do not provide required information and evidence for OASDI claims.</p>	<p>SSA plans to use the CCE to implement this recommendation; however, it does not expect that it can include the updates to the CCE roadmap until FY 2023. The CCE roadmap does not address these updates with a timeframe.</p>	<p>\$0</p>	<p>\$0</p>
<p>Security of the Social Security Administration's Disability Case Processing System (A-14-20-50896)</p> <p>Report Date: 11/20/2020</p> <p>Recommendation Number: 01</p>	<p>Update POMS Disability Insurance (DI) 39567 guidance to reflect how required control activities differ with the use of the Disability Case Processing System (DCPS) as opposed to the DDS legacy systems.</p>	<p>The majority of DI 39567 guidance correctly applies whether DDSs are using legacy systems, hybrid (both DCPS2 and legacy use), or only DCPS2, and therefore, does not require update at this time. For the portions of DI 39567 that would benefit, SSA convened a cross-component workgroup that meets regularly to discuss policy change and determine any areas of potential modification. The workgroup received national disability interest group feedback on the draft revisions. In October 2022, SSA released the policy sections for comment via the eIRD process. SSA is evaluating the responses and anticipates publishing the revised policy sections in the second quarter of FY 2023.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Benefits Payable to Widow(er)s Subject to Government Pension Offset Had They Delayed Their Application (A-09-19-50791)</p> <p>Report Date: 11/19/2020</p> <p>Recommendation Number: 02</p>	<p>Evaluate the results for the 18 beneficiaries in our sample and take appropriate action to notify the remaining population of beneficiaries of their option to withdraw their application and reapply for widow(er)'s benefits.</p>	<p>SSA anticipates completing and verifying all the cases by the end of February 2023.</p>	<p>\$42,229,574</p>	<p>\$12,649,321</p>
<p>Social Security Administration Beneficiaries Eligible for Total and Permanent Disability Federal Student Loan Discharge (A-06-17-50281)</p> <p>Report Date: 11/19/2020</p> <p>Recommendation Number: 01</p>	<p>Identify all current disability beneficiaries with incorrect medical diary reason codes in the Disability Control File and take appropriate action to update/correct the errors so the matching process identifies all borrowers with medical improvement not expected status.</p>	<p>SSA plans to update the Workload Action Center to add the last diary assessed by a disability decision maker (for example, adjudicator, Disability Hearing Officer, or ALJ). SSA continues working internally and anticipates implementation by the end of FY 2023.</p>	<p>\$5,656,560</p>	<p>\$20,276,826</p>
<p>Miscellaneous Benefit Suspensions for Old-Age, Survivors and Disability Insurance Beneficiaries (A-07-19-50799)</p> <p>Report Date: 9/21/2020</p> <p>Recommendation Number: 03</p>	<p>Implement controls, such as systems alerts and management reports, to identify beneficiaries in miscellaneous suspense status and ensure employees take corrective actions timely.</p>	<p>SSA submitted a request for the development of a new Regular Transcript Attainment and Selection Pass Alerts (RETAP) alert to identify beneficiaries in S9 miscellaneous suspense in April 2021. This RETAP should also give SSA the required management information to track the cases. The ITIP proposal was added to the CCE backlog in VersionOne (R-02730). Since implementation of this recommendation depends on CCE,</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
		SSA anticipates implementation in FY 2024.		
<p>Retirement Beneficiaries Potentially Eligible for Widow(er)'s Benefits (A-13-13-23109)</p> <p>Report Date: 6/9/2020</p> <p>Recommendation Number: 03</p>	<p>Evaluate whether improvements to the Agency's quality reviews are needed to ensure leads for widow(er)'s benefits are appropriately developed.</p>	<p>On October 25, 2021, SSA began its Title II Stewardship review. From those Stewardship review cases, SSA is identifying the sample cases that will be subject to the targeted study to determine whether there is potential entitlement for widow(er)s' benefits. Identifying the potential entitlement study cases is being completed on an ongoing basis. To date, SSA has identified 70 cases and completed a review of 56. The case review phase of the study will continue through the second quarter of FY 2023.</p>	\$0	\$0
<p>Manual Actions on Old-Age, Survivors and Disability Insurance Post-entitlement Alerts (A-07-18-50621)</p> <p>Report Date: 3/9/2020</p> <p>Recommendation Number: 05</p>	<p>Monitor T2RD employees cleared without taking corrective actions.</p>	<p>SSA plans to make the FIN NO ACTION report available to PCs by the end of December 2022. SSA will confirm PCs' access and ask for their plans on its use. SSA will follow-up in February 2023 to confirm the report is being monitored.</p>	\$0	\$616,427,374

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Manual Actions on Old-Age, Survivors and Disability Insurance Post-entitlement Alerts (A-07-18-50621)</p> <p>Report Date: 3/9/2020</p> <p>Recommendation Number: 06</p>	<p>Implement a quality review focused specifically on manually processed T2RDs to ensure the accuracy of this workload improves.</p>	<p>SSA developed a T2RD quality review plan for a statistically valid review of 400 cases. The purpose of the review is to determine whether the processing center technicians are taking the correct actions on the T2RDs and exceptions. The review started October 17, 2022, and SSA expects to complete the review in January 2023. SSA will document the findings by March 2023 and share with stakeholders by April 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>Beneficiaries with Representative Payees and Earnings (A-02-17-50143)</p> <p>Report Date: 3/5/2020</p> <p>Recommendation Number: 04</p>	<p>Revise notices sent to beneficiaries and their representative payees informing them of benefit increases due to additional earnings to include the employer(s) name, earnings amounts, a reminder to report errors to SSA, and instructions on reporting errors.</p>	<p>SSA created a new notice that uses existing language and contains three new universal text identifiers to ensure earnings are accurately posted to a beneficiary's record and to serve as a reminder for either the beneficiary (if they have no representative payee) or the representative payee to report any errors. The notices will inform them of benefit increases due to additional earnings to include the employer's name, earnings amounts, a reminder to report errors to SSA and instructions to report errors. In FY 2023, SSA is working to obtain system resources for the new notices. Until it receives funding, SSA cannot determine an implementation date.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Follow-up: Beneficiaries Who Had Not Cashed Their Checks Within 1 Year (A-09-18-50562)</p> <p>Report Date: 12/23/2019</p> <p>Recommendation Number: 02</p>	<p>Resolve and reissue payments, if eligible, to the estimated population of 77,140 beneficiaries and 27,468 recipients who had not cashed their checks, based on the results of recommendation 1.</p>	<p>SSA is taking a balanced approach to releasing audit-related workloads to its offices and anticipates releasing the cases in FY 2023.</p>	<p>\$0</p>	<p>\$97,244,944</p>
<p>Follow-up: Beneficiaries Who Had Not Cashed Their Checks Within 1 Year (A-09-18-50562)</p> <p>Report Date: 12/23/2019</p> <p>Recommendation Number: 03</p>	<p>Improve controls to ensure its employees issue replacement checks to eligible beneficiaries and recipients who have not cashed their checks. This should include revising the SSI Diary Control program to track recipients who have uncashed checks on terminated SSRs.</p>	<p>SSA completed the cases associated with Recommendation 1. SSA is in discussions about the feasibility of updating the SSI Diary Control program to track limited payable diaries on terminated SSRs. SSA anticipates a decision by the end of September 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>Follow-up: Beneficiaries Who Had Not Cashed Their Checks Within 1 Year (A-09-18-50562)</p> <p>Report Date: 12/23/2019</p> <p>Recommendation Number: 04</p>	<p>Document its rationale and, if appropriate, revise guidelines for determining when SSA employees must follow up to resolve why OASDI beneficiaries had not cashed their checks.</p>	<p>SSA established an inter-component workgroup to consider the recommendations and strategies for implementing a policy to review and/or contact beneficiaries if they have not cashed 12 or more consecutive benefit checks. The workgroup has been delayed, and SSA is discussing with stakeholders the next steps and potential impact of the additional workload.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Old-Age, Survivors and Disability Insurance Beneficiaries with Overpayments on Suspended and Terminated Records (A-07-18-50317)</p> <p>Report Date: 9/25/2019</p> <p>Recommendation Number: 02</p>	<p>Establish a process to identify overpayments that exist on suspended or terminated SSNs that the Re-entitled Beneficiaries process does not detect, so the Agency can transfer and recover them via benefit withholding.</p>	<p>SSA is still in the development phase of the comprehensive DMP. SSA anticipates this modernized system will enable it to collect, store, monitor, and report Title II and Title XVI debt activity with confidence, accuracy, and timeliness. The target date for the initial release of the DMP is FY 2025.</p>	<p>\$0</p>	<p>\$17,976,178</p>
<p>Overpayments Pending Collection for Miscellaneous Reasons (A-04-18-50546)</p> <p>Report Date: 9/24/2019</p> <p>Recommendation Number: 04</p>	<p>Regularly monitor the debt management database, and build controls into the modernized debt system, to ensure employees take appropriate action for overpayments in a due-process status.</p>	<p>SSA is still in the development phase of the comprehensive DMP. SSA anticipates this modernized system will enable it to collect, store, monitor, and report Title II and Title XVI debt activity with confidence, accuracy, and timeliness. The target date for the initial release of the DMP is FY 2025.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Accounting for, and Monitoring of, Court-ordered Restitutions (A-04-18-50633)</p> <p>Report Date: 9/24/2019</p> <p>Recommendation Number: 01</p>	<p>Reconcile all available Office of Investigations (OI) documentation for court-ordered restitutions to SSA's records to ensure it has recorded all restitutions in its systems.</p>	<p>Revisions to policy (GN 02201.055) are expected by the end of March 2023, to assist in its reconciliation of OI documentation and ensure SSA has recorded all restitutions. SSA completed its business process to document and upload the court-ordered restitution (COR) documents into the COR Tracking tool.</p>	<p>\$1,979,993</p>	<p>\$827,401</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Accounting for, and Monitoring of, Court-ordered Restitutions (A-04-18-50633)</p> <p>Report Date: 9/24/2019</p> <p>Recommendation Number: 02</p>	<p>Use the reconciled list, mentioned in recommendation 1, to ensure the Department of Justice (DoJ) is collecting the CORs, and, if not being collected, use all methods of recovery and/or contact DoJ, as required by policy, to determine whether civil actions should be taken.</p>	<p>SSA completed its business process to document and upload the COR documents into the COR Tracking tool. GN 02201055 is to be revised by the end of March 2023, to assist in ensuring the DoJ is collecting the court-ordered restitutions. In the future, the DMP will improve SSA's control and monitoring of COR cases.</p>	<p>\$6,734,317</p>	<p>\$0</p>
<p>The Social Security Administration's Accounting for, and Monitoring of, Court-ordered Restitutions (A-04-18-50633)</p> <p>Report Date: 9/24/2019</p> <p>Recommendation Number: 04</p>	<p>Determine the status of DoJ's collection efforts for the 85 CORs identified in our prior audit and use available collection methods to recover these court-ordered restitutions.</p>	<p>Once the policy updates are completed, which are expected by the end of March 2023, SSA will develop instructions to address the COR cases.</p>	<p>\$0</p>	<p>\$0</p>
<p>Dedicated Account Underpayments Payable to Children Receiving Supplemental Security Income (A-04-18-50607)</p> <p>Report Date: 9/17/2019</p> <p>Recommendation Number: 02</p>	<p>Identify and take corrective action on the remaining population of SSI recipients with unpaid dedicated account underpayments.</p>	<p>SSA identified the population of SSI recipients with unpaid dedicated account underpayments and anticipates completion of the cases by the end of FY 2023.</p>	<p>\$0</p>	<p>\$65,223,112</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Dedicated Account Underpayments Payable to Children Receiving Supplemental Security Income (A-04-18-50607)</p> <p>Report Date: 9/17/2019</p> <p>Recommendation Number: 03</p>	<p>Improve controls to ensure it timely pays dedicated account underpayments for children receiving SSI, such as establishing management reports, retaining diaries, and/or adding automation as discussed in the report.</p>	<p>SSA is preparing to implement an annual ad-hoc list for these cases. SSA is working on case correction for Recommendation 2, which is expected to be completed by the end of FY 2023. Once completed, SSA anticipates releasing cases annually for clean-up beginning in FY 2024.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Controls for Identifying Potentially Fraudulent Internet Claims (A-09-18-50655)</p> <p>Report Date: 9/13/2019</p> <p>Recommendation Number: 07</p>	<p>Test whether it should use additional characteristics, such as incorrect earnings, marriage, and Medicare information to identify potentially fraudulent iClaims and document its rationale if the Agency decides not to implement this control.</p>	<p>SSA's ability to analyze the necessary data remains limited because it does not have the data in an automated format. Once SSA migrates iClaim analytics to the Anti-Fraud Product Line, planned for FY 2024, it will be able to test the characteristics in FY 2025.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Processing of Returned Old-Age, Survivors and Disability Insurance Payments (A-07-18-50570)</p> <p>Report Date: 9/12/2019</p> <p>Recommendation Number: 03</p>	<p>Improve its controls over processing returned OASDI payments to ensure employees are using a payment worksheet or The Auditor to verify payment amounts due beneficiaries.</p>	<p>SSA completed national training to provide a refresher on this topic. Additionally, SSA is analyzing future controls as part of the new DMP. SSA's implementation of this recommendation is dependent on the DMP. Therefore, SSA is estimating completion by FY 2025.</p>	<p>\$0</p>	<p>\$18,964,672</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement (A-09-16-50077)</p> <p>Report Date: 8/6/2019</p> <p>Recommendation Number: 01</p>	<p>Revise its policy to terminate benefits for beneficiaries it could not locate and whose payments it had suspended for address reasons.</p>	<p>SSA is finalizing the proposed revision to GN 02605.055, Title II <i>Undeliverable Mail – Change of Address</i> as well as its whereabouts unknown policy in GN 02602.320. SSA anticipates publishing the revisions to policy by the end of September 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement (A-09-16-50077)</p> <p>Report Date: 8/6/2019</p> <p>Recommendation Number: 02</p>	<p>Terminate benefits for the 59 beneficiaries identified by our audit based on SSA's revised policy.</p>	<p>Implementation of this recommendation depends on the actions it takes for Recommendation 1. SSA anticipates policy revisions (GN 02605.055) to be completed by the end of FY 2023 and anticipates completion of the 59 cases by FY 2024.</p>	<p>\$1,068,642</p>	<p>\$0</p>
<p>Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement (A-09-16-50077)</p> <p>Report Date: 8/6/2019</p> <p>Recommendation Number: 03</p>	<p>Identify and terminate benefits for the estimated 6,374 beneficiaries identified by our current audit who could not be located and whose benefits were suspended for 7 years or longer, based on SSA's revised policy.</p>	<p>Implementation of this recommendation depends on the actions it takes for Recommendation 1. SSA anticipates policy revisions (GN 02605.055) to be completed by the end of FY 2023.</p>	<p>\$114,353,897</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement (A-09-16-50077)</p> <p>Report Date: 8/6/2019</p> <p>Recommendation Number: 04</p>	<p>Identify and take appropriate action for the 20,710 beneficiaries identified by our 2011 audit whose benefits remained in suspense, based on SSA's revised policy.</p>	<p>Implementation of this recommendation depends on the actions it takes for Recommendation 1. SSA anticipates policy revisions (GN 02605.055) to be completed by the end of FY 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement (A-09-16-50077)</p> <p>Report Date: 8/6/2019</p> <p>Recommendation Number: 05</p>	<p>Implement controls to identify and terminate benefits to beneficiaries whose benefits were suspended for address or whereabouts unknown for 7 years or longer.</p>	<p>Implementation of this recommendation depends on the actions it takes for Recommendation 1. SSA anticipates policy revisions (GN 02605.055) to be completed by the end of FY 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement (A-09-16-50077)</p> <p>Report Date: 8/6/2019</p> <p>Recommendation Number: 06</p>	<p>Ensure it documents efforts to locate beneficiaries suspended for address, whereabouts unknown, or foreign enforcement.</p>	<p>Implementation of this recommendation depends on the actions it takes for Recommendation 1. SSA anticipates policy revisions (GN 02605.055) to be completed by the end of FY 2023.</p>	<p>\$382,461,070</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement (A-09-16-50077)</p> <p>Report Date: 8/6/2019</p> <p>Recommendation Number: 07</p>	<p>Implement controls to ensure employees change the payment status to whereabouts unknown when they cannot locate a beneficiary who did not return the foreign enforcement questionnaire.</p>	<p>Implementation of this recommendation depends on the actions it takes for Recommendation 1. SSA anticipates policy revisions (GN 02605.055) to be completed by the end of FY 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>Follow-up: Underpayments on Prior Supplemental Security Income Records (A-07-18-50676)</p> <p>Report Date: 6/6/2019</p> <p>Recommendation Number: 04</p>	<p>Implement a diary alert for all outstanding underpayments on prior SSI records.</p>	<p>SSA released 9,265 cases with outstanding underpayments to the regions for review and corrective action in November 2022. SSA anticipates completion of these cases in FY 2024. Once completed, SSA will determine whether additional cases should be sent out to the regions.</p>	<p>\$0</p>	<p>\$127,431,265</p>
<p>Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits (A-04-18-50651)</p> <p>Report Date: 5/15/2019</p> <p>Recommendation Number: 03</p>	<p>Establish controls to remove the outstanding debt from terminated contingently liable beneficiaries and transfer the balance to the original debtor for an immediate payment of the overpayment or seek recovery through additional debt collection tools when available.</p>	<p>SSA is still in the development phase of the comprehensive DMP. SSA anticipates that this modernized system will enable it to collect, store, monitor, and report Title II and Title XVI debt activity with confidence, accuracy, and timeliness. The target date for the initial release of the DMP project is the end of FY 2025.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Processing of Deferred Old-Age, Survivors and Disability Insurance Benefits with a High Risk of Benefit Payment Error (A-05-18-50620)</p> <p>Report Date: 3/15/2019</p> <p>Recommendation Number: 03</p>	<p>Review the population of deferred OASDI cases we identified to assess whether additional cases need correction.</p>	<p>SSA released cases to the regions for corrective action in July 2022 and anticipates the corrections to be completed by July 2023.</p>	<p>\$0</p>	<p>\$39,514,050</p>
<p>Supplemental Security Income Underpayments (A-15-18-50612)</p> <p>Report Date: 12/28/2018</p> <p>Recommendation Number: 01</p>	<p>Implement systems controls to ensure compliance with current policy, including the two-Personal Identification Number review process.</p>	<p>SSA has determined the Digital Modernization Strategy (DMS) efforts under the Benefits Programmatic Area Customer Claims Experience would be the best area to address this recommendation. This issue has been added to the CCE backlog in VersionOne (R-02562). The initial focus for CCE is a Medicare-only claim, followed by simple retirement. SSA anticipates addressing SSI underpayments in a subsequent release(s). Implementation of this recommendation depends on CCE; however, due to competing higher priorities, there is not yet a target date for implementation.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Institutionalized Beneficiaries Who Have Earnings (A-02-17-50140)</p> <p>Report Date: 8/20/2018</p> <p>Recommendation Number: 02</p>	<p>Determine whether there is value in establishing a control to identify Primary Insurance Amount increases caused by earnings added to the records of beneficiaries after they began residing in institutions, especially those with higher earnings amounts or older beneficiaries. If such a change would add value, make the change.</p>	<p>SSA is discussing the potential to address this recommendation through the CCE project of its DMS effort. The initial focus for CCE is Medicare-only claims, followed by simple retirement insurance benefits for workers only. This issue is included in the CCE backlog, and SSA will address earnings of institutionalized beneficiaries in a subsequent release. SSA is investigating whether it can institute a process similar to the Young Children's Earnings Record that would create an edit when it processes a wage and tax statement for an individual of advanced age (age to be determined). SSA has communicated with Policy to verify this recommendation is policy-compliant. SSA is reaching out to its Operations colleagues to continue discussions regarding the most appropriate product in which to incorporate this recommendation. Therefore, SSA does not have an anticipated implementation date</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Institutionalized Beneficiaries Who Have Earnings (A-02-17-50140)</p> <p>Report Date: 8/20/2018</p> <p>Recommendation Number: 03</p>	<p>Re-examine the controls to prevent the erroneous posting of earnings for individuals with previously removed or disclaimed earnings.</p>	<p>Based on discussions in April 2021, SSA decided to create an edit prior to creating a re-computation through Automated Earnings Reappraisal Operation (AERO). The edit will check the MBR for an institutional code or advanced age (age to be determined) and check the Master Earnings File (MEF) for any earnings posted prior to completing the AERO re-computation process. SSA later determined that it would be more efficient to filter questionable earnings to an investigation file for PC technicians to investigate before releasing earnings to the MEF. This would prevent erroneous earnings from being posted to the MEF, eliminate the need for an AERO edit, and avoid correcting the MEF. This process has been added to the CCE backlog in VersionOne (R-03084). Since implementation of this recommendation depends on CCE, SSA does not have an anticipated implementation date.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Use of Administrative Tolerance Waivers (A-04-16-50145)</p> <p>Report Date: 8/1/2018</p> <p>Recommendation Number: 01</p>	<p>Establish controls in the new DMP that ensure technicians can only use the administrative tolerance waiver for overpayments allowable under the provision, as part of its Debt Management modernization initiative.</p>	<p>SSA is still in the development phase of the comprehensive DMP. SSA anticipates this modernized system will enable the Agency to collect, store, monitor, and report Title II and Title XVI debt activity with confidence, accuracy, and timeliness. The target date for the initial release of the DMP project is FY 2025.</p>	<p>\$0</p>	<p>\$12,568,202</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>Beneficiaries in Suspended Payment Status Pending the Selection of a Representative Payee (A-09-17-50202)</p> <p>Report Date: 06/1/2018</p> <p>Recommendation Number: 04</p>	<p>Include on its Tracking Application all beneficiaries whose payments it withheld pending the selection of a representative payee.</p>	<p>SSA is continuing discussions on the feasibility to enhance the New York Region's NYNET S8/S08 Tracking Application to include information requested by the recommendation. The implementation timeline depends on the availability of resources. SSA anticipates implementation in FY 2024.</p>	<p>\$0</p>	<p>\$0</p>
<p>Manual Adjustments to Old-Age, Survivors and Disability Insurance Overpayments (A-07-18-50294)</p> <p>Report Date: 4/9/2018</p> <p>Recommendation Number: 04</p>	<p>Identify error-prone MACADE inputs for overpayment adjustments and consider the cost-effectiveness of establishing user messages to alert employees of common errors before they complete their inputs.</p>	<p>After a review of sample MACADE cases and given the ongoing work and resources dedicated to the DMP project, SSA does not believe it is practical or would add value to establish an alert that identifies potential common MACADE adjustment errors. However, SSA will evaluate the enhancements planned for DMP to determine whether they would sufficiently address the primary errors caused by manual adjustments. The DMP is a multi-year project with implementation anticipated in FY 2025.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Plan to Achieve Self-Support Program (A-08-16-50030)</p> <p>Report Date: 9/27/2016</p> <p>Recommendation Number: 03</p>	<p>Establish routine program monitoring and quality control reviews.</p>	<p>SSA is coordinating with stakeholders to assess cost-effective options to improve program monitoring and internal quality control peer reviews. SSA is working on a checklist and peer review process for the PASS workload to ensure quality control.</p> <p>SSA identified enhancements to the PASS Control and Information System (CIS) and is taking action to implement them. The PASS CIS application is over 20-years-old, and to incorporate the requested changes, a full rewrite is necessary and is underway. SSA expects to complete the rewrite and enhancements by December 30, 2023.</p>	<p>\$0</p>	<p>\$0</p>
<p>Supplemental Security Income Overpayments Pending a Collection Determination by the Social Security Administration (A-07-15-15030)</p> <p>Report Date: 9/22/2015</p> <p>Recommendation Number: 04</p>	<p>Rectify the issues, including the systems limitations and unresolved diaries found during this review, causing overpayments to not be resolved.</p>	<p>SSA is working on capabilities to enhance opportunities to collect Civil Monetary Penalties in its new DMP, which is a multi-year project with implementation anticipated in FY 2025.</p> <p>SSA completed its evaluation of the population of SSI debts and developed a strategy to address the high volume of complex cases. In October 2022, SSA completed its review of 8,318 cases with overpayments greater than \$20,000.00 and 10,756 cases with overpayments. The planned DMP</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Funds Put to Better Use	Questioned Costs
		updates will mitigate future cases related to this recommendation.		
		Total	\$ 2,074,258,243	\$ 2,585,369,219

CLOSED UNIMPLEMENTED RECOMMENDATIONS – AGREED
(As of March 1, 2023)

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Enumeration Services during the COVID 19 Pandemic (A-15-21-51015)</p> <p>Report Date: 9/30/2022</p> <p>Recommendation Number: 10</p>	<p>Complete the privacy assessments for the WorkTrack application.</p>	<p>SSA completed a Privacy Impact and Risk Assessment (PIRA) for the WorkTrack application. The PIRA ensures all the National Institute of Standards and Technology Special Publication 800-53 privacy controls for an information system are identified, selected, implemented, and continuously monitored. In addition, it ensures SSA identifies all privacy risks and manages the risks in accordance with the Office of Management and Budget (OMB) Circular A-130 requirements. SSA issued an authorization to operate on January 8, 2023.</p>	<p>While SSA completed a Privacy Impact and Risk Assessment (PIRA) and assessed the privacy controls outlined in NIST 800-53 and OMB Circular A-130, SSA still needs to complete the Privacy Impact Assessment.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Old-Age, Survivors and Disability Insurance Child Beneficiaries Receiving Benefits Under Multiple Records (A-08-19-50814)</p> <p>Report Date: 12/7/2020</p> <p>Recommendation Number: 02</p>	<p>Review and correct the payments, where needed, for the remaining population of 2,676 child beneficiaries receiving benefits on multiple records.</p>	<p>Social Security Administration (SSA) agreed to review the cases, and, on October 18, 2022, SSA informed us it took action on the 1 remaining case. Additionally, on January 24, 2023, SSA agreed to review 96 cases we identified and to take action on the cases by the end of March 2023.</p>	<p>This recommendation is important because Modernized Claims System limitations require that employees manually process applications for children who are simultaneously entitled, which resulted in SSA not always paying the correct benefits. Based on our case analysis, we estimated SSA overpaid 2,387 child beneficiaries approximately \$20 million and underpaid 361 child beneficiaries approximately \$2.3 million. Additionally, if SSA had not taken corrective action, we estimated, over the following 12 months, SSA would overpay approximately \$3.7 million and underpay approximately \$449,000 to these child beneficiaries.</p>	<p>\$2,540,017</p>	<p>\$14,822,593</p>

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Rejection of State Electronic Death Registration Reports (A-08-18-50499)</p> <p>Report Date: 9/21/2020</p> <p>Recommendation Number: 03</p>	<p>Include a Numident match in the Death Information Processing System, or similar process, to assess Online Verification System discrepancies before rejecting an Electronic Death Registration report.</p>	<p>SSA agrees to disagree with us on this recommendation.</p>	<p>As reported in 2020, we determined SSA's rejection of 13,989 State-submitted Electronic Death Registration reports resulted in SSA improperly paying an estimated \$36 million to 3,120 deceased beneficiaries and 20 deceased representative payees and not posting dates of death to the Numidents of 10,849 deceased non-beneficiaries. We further estimated identifying and correcting the missing dates of death prevented, or will prevent, approximately \$23 million in additional improper payments to deceased beneficiaries and payees over the next 12 months. We plan to conduct another review of this process in the future.</p>	<p>\$62,943</p>	<p>\$84,615</p>

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Supplemental Security Income Underpayments Due Deceased Recipients (A-06-18-50608)</p> <p>Report Date: 9/10/2019</p> <p>Recommendation Number: 02</p>	<p>Remove any of the approximately \$540 million in remaining underpayments that are not payable.</p>	<p>SSA evaluated potential manual and systematic actions to remove the underpayments from the Supplemental Security Record (SSR) and concluded it will not expend resources on this effort. SSA will continue to properly report the underpayment liability in its financial statements.</p>	<p>Removing invalid underpayments from its records would eliminate the risk the underpayments are erroneously or fraudulently disbursed and eliminate the need for massive end-of-year adjusting entries currently required to make its financial statements accurately reflect legitimate amounts payable to recipients and survivors.</p>	<p>\$467,994,323</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Supplemental Security Income Underpayments Due Deceased Recipients (A-06-18-50608)</p> <p>Report Date: 9/10/2019</p> <p>Recommendation Number: 03</p>	<p>Establish a process to timely remove from deceased recipients' records any Supplemental Security Income (SSI) underpayments that are not payable.</p>	<p>In response to Recommendation 2, SSA reviewed samples we used and determined the Agency's process excluded the majority of deceased SSI recipients from its underpayment liability in the financial statements. In evaluating other potential processes, SSA determined a system fix would require extensive funding. A workload of this magnitude would take approximately 94.82 work years at a cost of over \$9 million. The cases do not involve improper payments. SSA implemented a process to ensure it does not report the amounts on the financial statements. On November 12, 2019, SSA released AM-19071 to remind staff of the policy and procedures used when addressing SSI underpayments pending on prior terminated records. SSA included the</p>	<p>Removing invalid underpayments from its records would eliminate the risk the underpayments are erroneously or fraudulently disbursed and eliminate the need for massive end-of-year adjusting entries currently required to make its financial statements accurately reflect legitimate amounts payable to recipients and survivors.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		AM in transmittal training on December 5, 2019.			
Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits (A-04-18-50651) Report Date: 5/15/2019 Recommendation Number: 01	Review the 1,030 terminated contingently liable records and take action to adjust benefits.	SSA agrees to disagree with us on this recommendation.	Until we can determine from SSA that proper action has been taken, where appropriate, on the 1,030 records and then verify a sample of cases to ensure SSA did take proper action, we believe this recommendation should not be closed unless the Office of Audit (OA)	\$0	\$2,668,837

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
			management believes another review should be conducted.		
<p>Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits (A-04-18-50651)</p> <p>Report Date: 5/15/2019</p> <p>Recommendation Number: 02</p>	<p>Review and take action to remove the overpayment balance from the 4,690 terminated contingently liable beneficiaries and transfer the debt balance to the original debtor for an immediate payment of the overpayment or seek recovery through additional debt collection tools.</p>	<p>SSA agrees to disagree with us on this recommendation.</p>	<p>Until we can determine from SSA that proper action has been taken, where appropriate, on the 4,690 records and then verify a sample of cases to ensure SSA did take proper action, we believe this recommendation should not be closed unless the OA management believes another review should be conducted.</p>	<p>\$0</p>	<p>\$15,101,940</p>

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Old-Age, Survivors and Disability Insurance Debtors Who Were Not Current on an Installment Agreement (A-04-18-50265)</p> <p>Report Date: 5/25/2018</p> <p>Recommendation Number: 01</p>	<p>Review the 12,269 delinquent debtor records and take action, where appropriate, to begin benefit adjustment or recovery using its external collection tools.</p>	<p>Of the 848 cases, 132 remain that require corrective actions. SSA plans to take corrective action on the remaining cases by the end of Fiscal Year 2023.</p>	<p>Until we can determine from SSA that all records have been reviewed and proper action taken, where appropriate, and then verify a sample of cases to ensure SSA did take proper action, we believe this recommendation should not be closed unless OA management believes another review is needed.</p>	<p>\$0</p>	<p>\$88,295,888</p>
<p>Higher Benefits for Dually Entitled Widow(er)s Had They Delayed Applying for Retirement Benefits (A-09-18-50559)</p> <p>Report Date: 2/14/2018</p> <p>Recommendation Number: 01</p>	<p>Take action, as appropriate, for the 41 beneficiaries identified by our audit.</p>	<p>SSA agrees to disagree with us on this recommendation.</p>	<p>SSA did not comply with its policy requirement to inform claimants of the option to delay their retirement application when they applied for benefits. As a result, the 41 beneficiaries identified by our audit were eligible for higher benefits and were underpaid.</p>	<p>\$36,300</p>	<p>\$485,911</p>

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Higher Benefits for Dually Entitled Widow(er)s Had They Delayed Applying for Retirement Benefits (A-09-18-50559)</p> <p>Report Date: 2/14/2018</p> <p>Recommendation Number: 02</p>	<p>Evaluate the results for the 41 beneficiaries in our sample and determine whether it should review the remaining population of 13,514 beneficiaries.</p>	<p>SSA agrees to disagree with us on this recommendation.</p>	<p>SSA did not comply with its policy requirement to inform claimants of the option to delay their retirement application when they applied for benefits. As a result, there may be widowers in our population who were eligible for higher benefits.</p>	<p>\$9,811,164</p>	<p>\$131,332,025</p>
<p>Higher Benefits for Dually Entitled Widow(er)s Had They Delayed Applying for Retirement Benefits (A-09-18-50559)</p> <p>Report Date: 2/14/2018</p> <p>Recommendation Number: 04</p>	<p>Determine whether it should develop additional controls to ensure it informs widow(er) beneficiaries of their option to delay their application for retirement benefits.</p>	<p>SSA implemented the recommendation to “determine whether it should develop.” SSA determined it was something it should pursue and added it to the backlog for Consolidated Claims Experience. Once there is funding, SSA will move forward to add the activity to an Information Technology (IT) roadmap for implementation.</p>	<p>SSA stated it plans to add the activity to the IT roadmap for implementation, but this has not occurred yet. Once it is added to the IT roadmap for implementation, this recommendation can be closed.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Customer Wait Times in the Social Security Administration's Field Offices (A-04-18-50260)</p> <p>Report Date: 2/6/2018</p> <p>Recommendation Number: 02</p>	<p>Periodically track the use and effectiveness of ongoing initiatives and tools used to monitor and reduce visitor wait times, where possible.</p>	<p>SSA agrees to disagree with us on this recommendation.</p>	<p>SSA did not clarify in its response how its future redesign would meet the intent of our recommendation to periodically track the use and effectiveness of ongoing initiatives and tools to monitor and reduce visitor wait times. In fact, many of the initiatives in the Agency's Plan were not expected to be implemented until 2022 or later. In February 2023 audit is conducting a review of customer wait times because there was media attention regarding SSA customers waiting outside field offices (FO) during the summer heat in 2022.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Widow(er)s Eligible for an Earlier Initial Month of Entitlement (A-09-17-50187)</p> <p>Report Date: 8/7/2017</p> <p>Recommendation Number: 01</p>	<p>Take appropriate action for the 101 widow(er)s we identified.</p>	<p>SSA agrees to disagree with us on this recommendation.</p>	<p>SSA has assumed the cases were processed correctly even though there was no documentation to support the month of entitlement decision. At minimum, SSA should contact the sampled beneficiaries to determine whether its assumption is correct.</p>	<p>\$0</p>	<p>\$261,821</p>
<p>Widow(er)s Eligible for an Earlier Initial Month of Entitlement (A-09-17-50187)</p> <p>Report Date: 8/7/2017</p> <p>Recommendation Number: 02</p>	<p>Determine the feasibility of reviewing the remaining population of widow(er)s who may be eligible for additional months of benefits before their application filing date and could have chosen an earlier initial month of entitlement.</p>	<p>SSA agrees to disagree with us on this recommendation.</p>	<p>SSA assumes the error cases were processed correctly even though there was no documentation to support the month of entitlement decision. At minimum SSA should contact the sampled beneficiaries to determine whether its assumption is correct. If SSA doesn't, there may be additional widowers within our population who were eligible for additional benefits.</p>	<p>\$0</p>	<p>\$285,191,557</p>

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Telework Program and Its Effect on Customer Service (A-04-17-50267)</p> <p>Report Date: 7/12/2017</p> <p>Recommendation Number: 01</p>	<p>Determine whether additional customer service or production metrics would assist in measuring how telework affects FOs ability to provide customer service and employee productivity.</p>	<p>SSA believes the recommendation is no longer relevant given the current work environment and the fact that the findings and recommendations from this audit are over 4 years old and bear no significant relationship to current realities.</p>	<p>As long as SSA continues its telework/ remote worker posture with FOs. SSA must ensure it properly measures FO efficiency whether servicing customers who visit the FOs or working at Alternate Duty Station.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Telework Program and Its Effect on Customer Service (A-04-17-50267)</p> <p>Report Date: 7/12/2017</p> <p>Recommendation Number: 03</p>	<p>Determine the effect telework has on customer wait times when an FO experiences an unusually high number of visitors.</p>	<p>SSA believes the recommendation is no longer relevant given the current work environment and the fact that the findings and recommendations from this audit are over 4-years-old and bear no significant relationship to current realities.</p>	<p>As long as SSA continues its telework/ remote worker posture, customer wait time will be a key measure to evaluate customer service at the FO, and especially for FOs that experience an unusually high number of visitors.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Telework Program and Its Effect on Customer Service (A-04-17-50267)</p> <p>Report Date: 7/12/2017</p> <p>Recommendation Number: 04</p>	<p>Determine the effect telework has on a hearing office's ability to provide support to an administrative law judge (ALJ) during a hearing.</p>	<p>SSA believes the recommendation is no longer relevant given the current work environment and the fact the findings and recommendations from this audit are over 4-years-old and bear no significant relationship to current realities.</p>	<p>As long as SSA continues its telework/ remote worker posture it should ensure hearing offices provide support to ALJs during hearings. SSA's 2021 response did not indicate whether it determined telework's effect on hearing offices' ability to ensure proper</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
			support was provided to ALJs during hearings.		
<p>Individual Representative Payees Who Do Not Have a Social Security Number in the Social Security Administration's Payment Records (A-09-16-50159)</p> <p>Report Date: 2/17/2017</p> <p>Recommendation Number: 02</p>	<p>Evaluate the results of its actions for the 77 beneficiaries and determine whether it should review the remaining population of 224,164 beneficiaries we identified.</p>	<p>SSA agrees to disagree with us on this recommendation.</p>	<p>SSA must keep its payment records current and accurate. An incorrect representative payee Social Security number on the Master Beneficiary Record (MBR)/SSR may cause improper payments because SSA will be unable to detect unreported deaths and incarcerations of its representative payees.</p>	<p>\$371,962,319</p>	<p>\$0</p>
<p>The Social Security Administration's Plan to Achieve Self-Support Program (A-08-16-50030)</p> <p>Report Date: 9/27/2016</p> <p>Recommendation Number: 01</p>	<p>Collect data on the Plan to Achieve Self-Support (PASS) program participation, costs, and outcomes.</p>	<p>SSA completed a study of the PASS program. The study compared outcomes for PASS participants to those of a comparable group of SSI recipients and reviewed the characteristics of PASS participants looking at such factors as age and impairment type. SSA is working on system enhancements to the SSA PASS Control and Information System (CIS) to include adding fields to gather data on suspend, completion, compliant, and closed plans</p>	<p>In 2016, SSA's internal control weaknesses left the PASS program vulnerable to misuse. We did not project our findings to other PASS cases because of the lack of program data on participation, costs, and outcomes. However, we determined there were no limits on PASS benefits, such as caps on expenditures, time limits to complete work goals, or restrictions on</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		and allow us to generate various reports/ listings. SSA anticipates the CIS system to be fully functional by FY 2022.	the number of PASS work goals a disabled individual could have.		
<p>The Social Security Administration's Plan to Achieve Self-Support Program (A-08-16-50030)</p> <p>Report Date: 9/27/2016</p> <p>Recommendation Number: 02</p>	Evaluate the PASS program's impact on disability rolls periodically.	On April 5, 2022, SSA notified us that the PASS CIS enhancements were expected to be completed by June 2022. Once these system enhancements have been completed, SSA will have the ability to obtain data that will allow it to analyze PASS participation, outcomes, and costs they then will be able to evaluate the baseline data gathered to set future goals. SSA continues to believe it has a process in place to address the recommendation.	Based on SSA's plans this has not been accomplished. That is, SSA stated the ". . . analysis will provide important information for policymakers regarding the impact of PASS on disability beneficiaries." SSA stated it "expects the information captured in the enhanced PASS CIS will provide them the data to answer key questions about the PASS program and establish clear and measurable goals for the PASS program as recommended."	\$0	\$0

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Households With Multiple Children Receiving Supplemental Security Income Payments Because of Mental Impairments (A-08-14-14098)</p> <p>Report Date: 3/2/2016</p> <p>Recommendation Number: 01</p>	<p>Take steps, including necessary policy and systems changes, to ensure field offices notify disability determination services about claims in which multiple children are applying for, or receiving, SSI payments because of mental impairments and document such actions.</p>	<p>SSA agrees to disagree with us on this recommendation.</p>	<p>SSA instructed staff to be aware that households could have multiple disabled individuals and consider such situations as a possible high-risk factor for fraud or similar fault. We determined, however, that SSA did not routinely collect such information, thus its staff did not routinely notify the Disability Determination Services about households that had multiple children receiving SSI payments because of mental impairments. When our report was issued in 2016, SSA did not include such cases in its Continuing Disability Review predictive modeling plan. We are unaware whether SSA has changed its process.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Higher Retirement Benefits Payable to Families of Disabled Beneficiaries (A-09-14-34080)</p> <p>Report Date: 2/2/2016</p> <p>Recommendation Number: 01</p>	<p>Take appropriate action for the 159 beneficiaries and their families identified by our audit.</p>	<p>SSA agrees to disagree with us on this recommendation.</p>	<p>Beneficiaries and their families may be eligible for higher benefits.</p>	<p>\$537,737</p>	<p>\$0</p>
<p>Higher Retirement Benefits Payable to Families of Disabled Beneficiaries (A-09-14-34080)</p> <p>Report Date: 2/2/2016</p> <p>Recommendation Number: 02</p>	<p>Evaluate the results of its actions for the 159 beneficiaries and their families and take appropriate action to notify the remaining population of disabled beneficiaries who may be eligible for higher family benefits.</p>	<p>SSA agrees to disagree with us on this recommendation.</p>	<p>Beneficiaries and their families may be eligible for higher benefits.</p>	<p>\$27,436,497</p>	<p>\$0</p>
<p>Higher Retirement Benefits Payable to Families of Disabled Beneficiaries (A-09-14-34080-03)</p> <p>Report Date: 2/2/2016</p> <p>Recommendation Number: 03</p>	<p>Improve controls to ensure it informs disabled beneficiaries when they are eligible for higher family benefits if they elect retirement benefits.</p>	<p>SSA agrees to disagree with us on this recommendation.</p>	<p>SSA should ensure beneficiaries are informed when they are eligible for higher family benefits if they elect retirement benefits, and improved controls will ensure this occurs.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Improper Use of Children's Social Security Numbers (A-03-12-21269)</p> <p>Report Date: 3/31/2014</p> <p>Recommendation Number: 03</p>	<p>Add a verification response code to the Social Security Number Verification Service to notify employers when a child's Social Security number (SSN) has been submitted for verification.</p>	<p>The Data Exchange product roadmap has the back-end process enhancement for a future roadmap. This will add a verification response code to the SSN Verification Service to notify employers when a child's SSN has been submitted for verification. SSA does not have a date for implementation.</p>	<p>SSA should provide a response that alerts employers when they are verifying names and SSN assigned to children. This could help reduce the number of instances of individuals misusing children's identity for work purposes.</p>	<p>\$0</p>	<p>\$0</p>
<p>Direct Deposit Changes Initiated Through Financial Institutions and the Social Security Administration's Internet and Automated 800-Number Applications (A-14-12-21271)</p> <p>Report Date: 12/20/2012</p> <p>Recommendation Number: 08</p>	<p>Notify beneficiaries of all direct deposit changes in a more timely and effective manner. For example, SSA could improve the clarity of its notification, encourage beneficiaries to notify the Agency if they believe a change was unauthorized, and develop an automated notification system.</p>	<p>In FY 2016, the SSI notice changes were not implemented because of limited system resource issues and other higher priorities. Moving forward, to obtain system resources allocations for this project, the SSI notice change must undergo an Information Technology Investment Process proposal. Also, an updated final approval package will be required when system resources become available. Office of Financial Policy and Operations will work toward re-establishing the workgroup and lead the discussions with Systems and Office of Retirement</p>	<p>It is important that SSA address direct deposit changes for all beneficiaries and recipients. Although we acknowledge that some services were not available for Title XVI at the time of our audit, the audit did include Title XVI recipients where possible, not just Title II beneficiaries. We think it is important that the notice language be consistent, as stated in our recommendation, for "all direct deposit changes."</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		and Disability Policy, to implement the SSI direct deposit notice language if/when funds become available.			
<p>Title II Deceased Beneficiaries Who Do Not Have Death Information on the Numident (A-09-11-21171)</p> <p>Report Date: 7/9/2012</p> <p>Recommendation Number: 01</p>	<p>Analyze its death processing systems to ensure it records death information on the Numident and determine whether it can efficiently correct any of the 1.2 million beneficiary records identified by our audit.</p>	<p>SSA re-evaluated its actions for this recommendation based on our disagreement with the closing of the recommendation. SSA continues to consider this recommendation closed, as the recommendation states to "analyze its death processing system...." SSA completed the analysis of its death processing system. From its completed analysis, SSA implemented a match to ensure that death recorded on the MBR/SSR. Additionally, at the completion of its analysis, SSA started a large scale redesign of the death reporting system Death Alert Control and Update System to eliminate the causes of the</p>	<p>SSA has still not taken action on the second part of the recommendation, which was to determine whether it could efficiently correct any of the 1.2 million beneficiaries identified by our audit. Not recording these deaths on the Numident reduces the effectiveness of the Death Master File, Earnings After Death Program and E-Verify.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	Status Per the Social Security Administration	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		incorrect/incomplete death processing. The first phase of this redesign will go into production August 2014.			
Total				\$880,381,300	\$538,245,187

CLOSED UNIMPLEMENTED RECOMMENDATIONS – DISAGREED
(As of March 1, 2023)

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Enumeration Services during the COVID-19 Pandemic (A-15-21-51015)</p> <p>Report Date: 9/30/2022</p> <p>Recommendation Number: 02</p>	<p>Update quality control reviews to include comparison of Social Security Number Application Process (SSNAP) inputs to an applicant-submitted Form SS-5 and evidentiary documents and provide feedback to the technicians who made input errors (such as race and ethnicity) or did not use the appropriate evidentiary documents.</p>	<p>We disagree. Recommendations 2 and 3 are not compatible with our established enumeration policies and procedures. During the COVID-19 pandemic, we implemented temporary policy flexibilities to address the needs of the public while also following appropriate safety protocols. In April 2022, we resumed in-person services nationwide with or without an appointment, rescinded temporary policy flexibilities, and reverted to established policies and procedures. Recommendations 2 and 3 address errors OIG found based on temporary pandemic guidelines that we have since rescinded.</p>	<p>Given the errors we observed in our audit, we believe the Social Security Administration (SSA) needs to implement Recommendation 2 because it needs to ensure the accuracy of the SSNAP inputs by comparing them to the applicant-submitted Form SS-5 and evidentiary documents.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>The Social Security Administration's Enumeration Services during the COVID-19 Pandemic (A-15-21-51015)</p> <p>Report Date: 9/30/2022</p> <p>Recommendation Number: 03</p>	<p>Revise enumeration policy to include clear instructions for when Form SSA-5002 is required and how to properly document the form.</p>	<p>We disagree. Recommendations 2 and 3 are not compatible with our established enumeration policies and procedures. During the COVID-19 pandemic, we implemented temporary policy flexibilities to address the needs of the public while also following appropriate safety protocols. In April 2022, we resumed in-person services nationwide with or without an appointment, rescinded temporary policy flexibilities, and reverted to established policies and procedures. Recommendations 2 and 3 address errors OIG found based on temporary pandemic guidelines that we have since rescinded.</p>	<p>We believe SSA needs to implement Recommendation 3 because, if employees continue to conduct in-person interviews with applicants but process their applications later, Form SSA-5002 is critical to capture the information employees will need when they process the applications, and policies need to be revised to ensure proper documentation in the Form.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Numident Death Alerts (A-06-21-51086)</p> <p>Report Date: 9/30/2022</p> <p>Recommendation Number: 02</p>	<p>Establish a timeliness goal for resolution of Numident death alerts.</p>	<p>We disagree with recommendation 2 because it is not feasible to establish additional fixed goals without affecting other workloads and our ability to achieve already-established goals.</p>	<p>As of September 26, 2022, more than 1,000 Numident Death Alerts had been pending Field Office (FO) review for longer than 1 year meaning SSA has issued approximately \$18 million in payments (\$1.5 million per month based \$1,500 average monthly benefit) to these beneficiaries after receiving their death information. Establishing a goal for the timely resolution of these death alerts would prevent more than \$1 million in monthly improper payments.</p>	<p>\$0</p>	<p>\$0</p>
<p>Numident Death Alerts (A-06-21-51086)</p> <p>Report Date: 9/30/2022</p> <p>Recommendation Number: 04</p>	<p>Establish management controls to periodically ensure Numident death alerts are resolved in a timely manner.</p>	<p>We disagree with recommendation 4 because we have an established mechanism through the Death Alerts Tracking System (DATS) to monitor the age of death alerts. Managers use the DATS management information to keep track of the death alerts and ensure their completion. Our current DATS data show that only 4 percent of all death alerts are over 60 days old.</p>	<p>As of September 26, 2022, more than 1,000 Numident Death Alerts had been pending FO review for longer than 1 year meaning SSA has issued approximately \$18 million in payments (\$1.5 million per month based \$1,500 average monthly benefit) to these beneficiaries after receiving their death information. Establishing a goal for timely resolving these death alerts would prevent more than \$1 million in monthly improper payments.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Numident Death Alerts (A-06-21-51086)</p> <p>Report Date: 9/30/2022</p> <p>Recommendation Number: 07</p>	<p>Consider working with the States to expand access to electronic vital records.</p>	<p>We disagree with recommendation 7 because we are evaluating legal issues to determine if we can use electronic vital records to meet evidentiary requirements. It is premature for us to work with the States.</p>	<p>Since 2017, with a minimal investment in resources, we have worked with 27 states to obtain and match their historical death against SSA records and identified/determined that SSA has issued more than \$325 million in payments after death to more than 5,000 deceased beneficiaries. We believe the Agency should continue this process.</p>	<p>\$0</p>	<p>\$0</p>
<p>Follow-up on Controls over Special Payment Amount Overpayments for Social Security Beneficiaries (A-09-19-50794)</p> <p>Report Date: 9/29/2022</p> <p>Recommendation Number: 02</p>	<p>Modify its system to ensure it alerts Social Security Administration employees to review and resolve Special Payment Amounts (SPA) for beneficiaries in suspended or other non-payment status.</p>	<p>We disagree. Our system generates alerts to review and resolve special payment amount overpayments for beneficiaries in non-payment statuses. Besides the alerts, on an annual basis we take action to address special payment amount overpayments from the previous year that were not corrected during our regular processes.</p>	<p>Our audit demonstrated SSA's controls were not sufficient to ensure employees are alerted to SPAs for beneficiaries in suspended or other non-payment status. We continue to believe SSA should modify its system alerts to ensure employees resolve SPAs in a timely manner to maximize the amount of overpayments the Agency is able to recover.</p>	<p>\$0</p>	<p>\$87,251,186</p>

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Follow-up on Controls over Special Payment Amount Overpayments for Social Security Beneficiaries (A-09-19-50794)</p> <p>Report Date: 9/29/2022</p> <p>Recommendation Number: 03</p>	<p>Improve controls to ensure employees properly resolve SPAs in a timely manner, such as establishing more timely periodic or follow-up alerts.</p>	<p>We disagree. We have three control functions in place to ensure the resolution of the special payment amount overpayments workload. We must balance and prioritize our work based on budget considerations and other priorities. It is not feasible to establish additional fixed goals without affecting other workloads and our ability to achieve already-established goals.</p>	<p>Our audit demonstrated SSA's controls were not sufficient to ensure employees are alerted to SPAs for beneficiaries in suspended or other non-payment status. We continue to believe SSA should modify its system alerts to ensure employees resolve SPAs in a timely manner to maximize the amount of overpayments the Agency is able to recover.</p>	<p>\$0</p>	<p>\$0</p>
<p>The Social Security Administration's Challenges and Successes in Obtaining Data to Determine Eligibility and Payment Amounts (A-01-21-51029)</p> <p>Report Date: 9/23/2022</p> <p>Recommendation Number: 02</p>	<p>Submit legislative proposals in Fiscal Year 2024 for data the Agency does not have the authority to obtain.</p>	<p>We disagree. In most cases, the decision to pursue data exchange related legislation is driven by factors other than a need for legal authority. These factors include, but are not limited to, data quality, technological and logistical challenges, anticipated program savings, and estimated costs to establish a data exchange. If the feasibility of a given data exchange is questionable</p>	<p>If SSA determines the data exchange meets all of its guiding principles except for legal issues, the Agency should pursue legislative changes to obtain the data it cannot obtain through other channels to mitigate discrepancies that can occur when SSA relies on beneficiaries to self-report information.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		due to other factors, there is little benefit to pursuing new legal authority.			
Follow-up: Internal Revenue Service Alerts (A-03-18-50277) Report Date: 9/20/2022 Recommendation Number: 03	Update policy to establish timeframes for staff to resolve non-wage-related alerts before SSA overwrites the Internal Revenue Service non-wage income data in its systems and/or administrative finality rules apply.	We disagree with recommendation 3 because we must prioritize goals based on budget considerations and other priority work. It is not feasible to establish additional fixed goals without considering the impact on other workloads and our ability to achieve already established goals.	Because SSA did not develop the alerts, it had not detected that the non-wage income brought recipients over the Supplemental Security Income (SSI) eligibility limit making them ineligible for SSI payments SSA had paid them.	\$34,016,434	\$0

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Agile Software Development at the Social Security Administration (A-14-20-50947)</p> <p>Report Date: 8/24/2022</p> <p>Recommendation Number: 04</p>	<p>Strengthen its controls to more effectively enforce implementation of the updated Agile guidance among projects and teams.</p>	<p>We have a formalized quality assurance (QA) process that ensures we use the most current Agile guidance and best practices. Our QA process includes the best practices and artifacts OIG noted as findings in the report. A QA reviewer monitors projects from beginning to end and, if deficiencies are found, works with the project manager (or the project manager's management chain, if necessary) to ensure resolution of those deficiencies. With the implementation of the Office of Digital Transformation (ODT) Project Management Office (PMO), we will continue to strengthen controls as a function of the PMO. The Lifecycle Center of Excellence (LCoE), QA team and the ODT PMO will continue to revisit lifecycle guidance for new updates and clarity. Quality assurance</p>	<p>It is important that the Agency use all opportunities to improve how development teams use Agile software development and to help them follow best practices. We recognize that SSA has a quality assurance process for Agile projects. However, we identified many instances where Agile teams had not followed best practices. Therefore, the Agency needs to strengthen its controls to ensure consistent implementation of Agile best practices. While SSA's quality assurance process plays an important role, the Agency may also be able to use other controls to strengthen its implementation of Agile guidance.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>will continue to meet with agile teams at the start of the project and throughout the life of the project to outline mandatory artifacts. The ODT PMO will give us a greater advantage for ensuring agile project guidance is followed by providing training for lifecycle artifacts and guidance on project management.</p>			

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Follow-up: Deceased Beneficiaries and Recipients with No Death Information on the Numident (A-09-20-50936)</p> <p>Report Date: 5/4/2022</p> <p>Recommendation Number: 03</p>	<p>Take appropriate action to record death information to the Numident for the 595,514 beneficiaries identified by our prior audits.</p>	<p>Following OIG's prior audits, we added death information to over 2.7 million Numident records through the Continuing Death Data Improvement (CDDI) project. To reduce the risk of recording incorrect death information on the Numident, we established stringent screening criteria to select records for inclusion in the CDDI project. After an extensive data analytics review, we determined that the cases noted in recommendation 3 do not meet our criteria. While we remain focused on preventing improper payments and improving our death information, we must balance our limited resources and ensure the integrity of our records.</p>	<p>We acknowledge the Continuing Death Data Improvements clean-up operation has improved the recording of death information on the Numident. However, as discussed in our report, there are implications when deaths are not recorded on the Numident. We continue to believe SSA should resolve missing death information on the Numident for the 595,514 beneficiaries we identified in our prior audits.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Overpayments Pending Collection for Miscellaneous Reasons (A-04-18-50546)</p> <p>Report Date: 9/24/2019</p> <p>Recommendation Number: 03</p>	<p>Establish timeliness standards for resolving overpayments in a due process status.</p>	<p>We disagree. We prioritize our workloads to ensure we meet our budgeted workloads and agency priority goals. While these and many of our other workloads too are important, it is not feasible to establish additional fixed goals when considering how they would affect our other work and our ability to achieve our priority targets. Future automation improvements, however, will provide additional opportunities to improve the timely resolution of overpayments in a due process status.</p>	<p>Until we can determine from SSA that there have been improvements and those improvements have met the intent of our recommendation for SSA to establish timeliness standards for resolving overpayments in a due process status or another audit performed to verify the process has improved, we do not believe the recommendation should be closed.</p>	<p>\$0</p>	<p>\$0</p>
<p>Effectiveness of the Social Security Administration's Medicare Non-utilization Project (A-08-17-50261)</p> <p>Report Date: 9/19/2018</p>	<p>Conduct face-to-face interviews of all Medicare Non-utilization Project (MNUP) beneficiaries to establish a baseline of individuals who are alive.</p>	<p>We disagreed with recommendation 2 citing resource constraints, employee safety, and customer service concerns as the reasons for our disagreement.</p>	<p>We continue to believe face-to-face interviews are necessary to effectively identify deceased beneficiaries. As explained in our 2018 report, we determined SSA incorrectly concluded via a telephone interview that 11 percent of our sample beneficiaries were alive when, in fact, they had died an average 12 years before SSA's 2013</p>	<p>\$1,099,114</p>	<p>\$16,484,477</p>

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
Recommendation Number: 02			MNUP. Had SSA attempted to interview these beneficiaries in person, we estimate it would have prevented about \$16.5 million in overpayments.		
Undeliverable Social Security Number Cards (A-15-17-50279) Report Date: 4/2/2018 Recommendation Number: 06	This report was limited distribution. This recommendation was not made public.	We disagree. However, IT modernizations efforts will help us develop tracking mechanisms in the future as we reengineer our business processes.	This report was limited distribution. This recommendation was not made public.	\$0	\$0

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Fraud Risk Performance Audit of the Social Security Administration's Disability Programs (A-15-15-25002)</p> <p>Report Date: 4/29/2015</p> <p>Recommendation Number: 04</p>	<p>Correct identified design and operating effectiveness weaknesses in its anti-fraud measures.</p>	<p>We disagree with the categorization of some of the weaknesses identified in the report. However, we consistently modify and correct design and operating effectiveness weaknesses as necessary and will correct any design effectiveness weakness related to Scheme 3 (Fabricated and/or exaggerated impairment presented to doctor and our agency). We disagree that the Office of Appellate Operation's Division of Quality pre-effectuation reviews are an anti-fraud measure and are not designed appropriately. For the operating effectiveness weakness identified related to Scheme 9 (High Volume/High Approval ALJs), we disagree that we should pursue legislative changes to the Administrative Procedure Act. In addition, while we agree that ALJ collusion</p>	<p>SSA disagreed with some of the weaknesses identified in the report. Therefore, the recommendation was closed as unimplemented. However, weaknesses identified in the design and operating effectiveness of any control should be corrected.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>with representatives to manipulate the random assignment of cases is a slight fraud risk, we note that this scenario occurred only once and that we have placed significant safeguards in place to prevent its recurrence. ODAR's Office of the Chief ALJ periodically reminds managers of the importance of compliance with the reassignment of cases to ALJs through email reminders and during all-manager calls. While we support the recommendation that includes OMB expediting its review of changes in our listings, we do not agree with the recommendation that we should re-evaluate our current process for updating policy. The report lacks complete information and contains inaccuracies relative to our listings. For example, the report does not substantiate the following</p>			

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>statement, "public availability of medical and vocational listings have been utilized by claimants and beneficiaries to fabricate or exaggerate symptoms in order to receive benefits." In 2003, we implemented a new process for revising the listings. We designed this new process to ensure there are continuous updates and monitoring of the listings roughly every three to five years. Under this new process, our agency conducts a case study within one year of newly published listings and determines whether an action is necessary, such as training, formal instructions, or a new regulation. If we do not need to take an action, we will continue to monitor the listing, conduct another case study four years before the expiration date of the listing, and begin the process of updating the</p>			

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>listing. Our listings cover 14 body systems applicable to both adults and children and 1 additional body system applicable only to children. To date, nine of those body systems have had a comprehensive update. Currently, five of the remaining body systems are on their way to completion, with final rules for comprehensive updates well underway. As of January 2016, we reconsidered OIG's disagreement with our actions in closing the recommendation. We provided the following response to OIG. We continue to believe our position in April 2015 is still valid.</p>			

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Auxiliary Beneficiaries Who Do Not Have Their Own Social Security Number (A-01-14-14036)</p> <p>Report Date: 9/29/2014</p> <p>Recommendation Number: 02</p>	<p>Take additional steps to ensure aged auxiliary beneficiaries without an Social Security Numbers (SSN) are alive.</p>	<p>We disagree. Aged auxiliary beneficiaries are subject to the same policies and full processing procedures as non-aged beneficiaries, such as benefit suspension for not responding or refusal to apply for a Social Security number (SSN). We agree it is important to ensure aged auxiliaries without an SSN are alive, which is why we have well-established policies and programs in place to verify that these individuals are still living. We believe our current safeguards are appropriate to meet our program needs. Our Beneficiary's Own Account Number (BOAN) Verification System cited in the report on page 1, "Background" section, describes how we monitor auxiliaries residing in the United States. We understand that OIG is particularly concerned with the population of</p>	<p>Our report demonstrated a need for SSA to take additional steps to ensure aged auxiliary beneficiaries without an SSN are alive. Specifically, we identified—with SSA's current policies and safeguards in place—three individuals (more than 80-years-old each) improperly paid \$136,153 after death for an average of 51 months. In addition, as of July 2013, we had identified 12,370 auxiliary beneficiary records without an SSN on the Master Beneficiary Record.</p>	<p>\$0</p>	<p>\$136,153</p>

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>aged auxiliary beneficiaries living outside of the United States. As the report indicates, 93 percent of the auxiliary beneficiaries without an SSN, who were age 90 or older, lived outside of the United States. However, we have the following processes in place to ensure that aged and non-aged beneficiaries who live outside of the United States are alive including aged auxiliaries without an SSN. --Foreign Enforcement Program - This process verifies the existence and identity of beneficiaries of all ages living abroad either annually or biennially. We contact beneficiaries age 90 and over annually. -- Nonagenarian and Centenarian Program - This process includes in-person contacts with each foreign beneficiary in the year he or she attains age 97 or 100. --Totalization Data Exchange -</p>			

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>Countries with which we have totalization agreements provide us death information for auxiliaries and beneficiaries, and we initiate contact with each identified individual to confirm the accuracy of the death report.</p> <p>Furthermore, the absence of a BOAN is not relevant to these processes. Rather, these programs identify auxiliaries based on a combination of the numberholders' SSNs and the claimants' own beneficiary identification codes, not by BOANs. We may select individual cases for review based on the auxiliary's recorded date of birth. In addition, we require all foreign beneficiaries to respond to our contacts in person, by telephone, or by mail. Non-responders are subject to suspension of monthly benefits. As of October 2014, we reevaluated OIG's rebuttal</p>			

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>to our disagreement with the recommendation (see final report) and we still believe our steps as described above are sufficient and our policy and procedures meet program needs.</p>			

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Payments to Individuals with Deaths Reported in California from 1980 to 1987 (A-06-14-21416)</p> <p>Report Date: 8/14/2014</p> <p>Recommendation Number: 02</p>	<p>Work with the State of California to obtain and process death information for the 64,193 non-beneficiary numberholders or process the death information contained in the California Department of Public Health (CDPH) data files used for the audit.</p>	<p>We have policy and procedures in place to verify the identity of applicants, and for reviewing earnings associated with a Social Security number (SSN), to minimize the risk of fraudulent misuse of a deceased person's SSN. We do not seek non-beneficiary death information and do not have reason to process non-program related information, nor the resources to do so. As of March 2015, we reconsidered OIG's disagreement with our actions in closing the recommendation. We provided the following response to OIG. We place the highest priority on ensuring the accuracy and integrity of our payment files. This means first ensuring that our program records the records upon which we base eligibility and payments are as accurate</p>	<p>We strongly disagree with SSA's assertion that it does not have a reason to process non-program related information. In the Florida criminal investigation discussed in the report, fraudsters mined the same CDPH data used for this audit to identify deceased individuals whose personally identifiable information were not included in the Death Master File, and subsequently filed fraudulent retirement benefit claims using the deceased individuals' identities. The numberholders discussed in Recommendation 2 present a similar potential for benefit fraud.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>and consistent as possible for current and future beneficiaries. The cases identified by the OIG are non-beneficiary records, for which we do not have a business reason to expend resources to correct records. The Numident and the Death Master File (DMF) are imperfect and updating these files retroactively would be tantamount to retrofitting a database of millions of old records to try and meet a modern need. This would require us to divert significant resources away from Social Security core business to track down and verify death records and decedent information and update systems for deaths that occurred decades ago. Based on the preliminary analysis provided, we believe correcting records for non-beneficiaries from the CDPH file would divert resources from our</p>			

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>highest priority, ensuring and improving payment accuracy. Therefore, we must respectfully disagree with recommendation two of the report. The recommendation would create a significant manual and labor-intensive workload and provide no benefit to the administration of our programs. OIG's statement, "Further, Federal benefit paying entities, the Department of Homeland Security's E-Verify program, State and local government entities, and private industry customers rely on the accuracy and completeness of SSA's death information to detect unreported deaths and prevent fraud without regard to the deceased individuals' Social Security benefit status." Our response to this statement is that SSA continues to advise users of the DMF data that the</p>			

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>DMF is a database comprised of most deaths of which SSA is aware. SSA authorizes the use of this database as a death verification tool, but notes that it may contain inaccuracies. Thus, SSA cannot guarantee the accuracy of the DMF. Therefore, the absence of a particular person on this file is not proof that the individual is alive. Further, in rare instances it is possible for the records of a person who is not deceased to be included erroneously in the DMF. Entities that use DMF are aware of this disclaimer. It is not SSA's mission, nor does SSA have funds allocated or budgeted to follow behind users of the DMF to ensure they are taking whatever actions are necessary to verify death information, seek out additional resources for death data, or put controls in place to ensure accuracy and</p>			

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>completeness of death information they use for their programs.</p>			

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Supplemental Security Income Recipients Who Had Not Cashed Their Checks Within 1 Year (A-09-13-23023)</p> <p>Report Date: 4/7/2014</p> <p>Recommendation Number: 04</p>	<p>Remind employees of the policy to resolve uncashed checks before they clear pending diaries.</p>	<p>We disagree. Our technicians follow our policy to resolve uncashed checks. Based on the technician's input after the contact attempt, the system automatically clears the diary. The technician does not manually clear the diary. As of August 2014, we reconsidered OIG's disagreement with our actions in closing the recommendation. We provided the following response to OIG. We continue to disagree with OIG's allegation that our technicians did not follow current policy for clearing diary alerts for Title XVI limited payability cases. Instructions in GN 02401.903 - 904 provide guidance to technicians for updating the SSR, paying an underpayment, or adjusting an existing overpayment based on the person's response. There are no additional instructions for</p>	<p>SSA stated its technicians did not manually clear the pending diary and therefore do not need to be reminded of policy. However, our audit analysis indicated the diaries were improperly cleared. Therefore, we believe SSA technicians need to be reminded of policy.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>technicians to place messages on the SSR when: (1) we locate the individual; (2) the individual alleges cashing the check, or (3) the individual does not respond (but whereabouts are known) or is deceased. We have requested PolicyNet publish an administrative message with reminders about processing Title XVI limited payability alerts.</p>			

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Supplemental Security Income Telephone Wage Reporting (A-15-12-11233)</p> <p>Report Date: 2/6/2014</p> <p>Recommendation Number: 02</p>	<p>Add language to overpayment notices due to wages to inform Supplemental Security Income recipients, their representative payees, and deemors of the methods available to report wages.</p>	<p>We disagree. Currently, we provide SSI recipients with an SSI reporting folder and a business card containing information on their reporting responsibilities, as well as information on how to contact us to report changes that may affect their SSI payments. Information on reporting responsibilities is also available on our public website. In addition, as the audit acknowledges on page 3, SSA staff are required to "recruit recipients who had wages and representative payees as well as other household members whose wages may have influenced the SSI recipients' eligibility or payment to report wages using SSITWR." Thus, it is unlikely that adding information to our overpayment notice, which already contains a large amount of information related to the</p>	<p>Adding language to overpayment notices due to wages to inform SSI recipients, their representative payees, and deemors of the methods available to report wages is another vehicle SSA has to communicate, to SSA recipients, the importance of reporting wages, as will as how to report.</p>	<p>\$0</p>	<p>\$0</p>

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>actual overpayment and instructs the recipient how to contact us if they have any questions, will produce a return on investment. We believe that informing SSI recipients of their reporting responsibilities before they receive an overpayment notice is a more proactive approach and could be a more cost effective method of improving SSI wage reporting. July 2014 - We reevaluated our actions for this recommendation based on OIG's disagreement with the closing of the recommendation. We provided OIG the following. We continue to disagree. Staff are required to attempt to recruit wage reporters when an individual reports starting to work, at application or completing a pre-effectuation interview, completing a redetermination involving</p>			

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>wages, or during another post-eligibility contact involving wages, including processing an overpayment. Additionally, the reporting recruitment effort should be tailored for the individual. There are a number of exceptions and system exclusions to SSITWR and SSIMWR reporting related to the individual's characteristics or to their particular record. Therefore, a more targeted approach is more suitable. Sending boilerplate notice language about reporting methods may be inappropriate to many individuals, especially if they are not currently reporting using an automated method because they are unable to navigate the system or their profile falls under an exclusion.</p>			

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Beneficiaries Who Had Not Cashed their Social Security Checks Within 1 Year (A-09-10-20133)</p> <p>Report Date: 7/19/2012</p> <p>Recommendation Number: 01</p>	<p>Take corrective action, as appropriate, to resolve and reissue payments to the 202 beneficiaries identified by our audit. Based on the results of the corrective action for the 202 beneficiaries, develop a cost-effective method to reissue payments to the estimated population of 140,977 beneficiaries who had not cashed their Social Security checks.</p>	<p>We disagree. We already take corrective action to resolve and reissue payment to beneficiaries who do not cash their check within one year. When an Old-Age, Survivors and Disability Insurance beneficiary or representative payee does not cash a check within one year, we mail an automated letter to the beneficiary or representative payee stating they may not have cashed a particular check(s). If the beneficiary or representative payee signs the letter and indicates they did not cash the check, we reissue payment, if appropriate. If the beneficiary or representative payee does not respond to the letter or indicates that they cashed the check, no further action is taken. In approximately 98 percent of the cases OIG reviewed, we followed our</p>	<p>Beneficiaries identified in our audit will remain unpaid if SSA does not resolve and reissue payments to them. In addition, a cost-effective method to reissue payments is needed so that an estimated 140,977 beneficiaries will receive payments that are due to them.</p>	<p>\$133,694,565</p>	<p>\$0</p>

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>policy. For those cases OIG identified within its sample of 250 beneficiaries where we did not follow existing policy, we will take corrective action. However, the effort involved in reviewing all the cases projected in this audit (140,977) is prohibitive and would divert scarce resources from other priority workloads. In addition, by March 2013, the Department of Treasury (Treasury) will require all beneficiaries to switch from paper checks to electronic payment, with few exceptions. The new regulation will dramatically reduce the number of non-negotiated checks. As of August 2014, we reconsidered OIG's disagreement with our actions in closing the recommendation. We provided the following response to OIG. We continue to disagree. As</p>			

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>we stated before, we followed our policy in approximately 98 percent of the 250 cases OIG reviewed. We also took action to reissue payments for the remaining cases where OIG determined that we did not follow SSA policy.</p>			

Report	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
Total				\$168,810,113	\$103,871,816



Mission:

The Social Security Office of the Inspector General (OIG) serves the public through independent oversight of SSA's programs and operations.

Report:

Social Security-related scams and Social Security fraud, waste, abuse, and mismanagement, at oig.ssa.gov/report.

Connect:

[OIG.SSA.GOV](https://oig.ssa.gov)

Visit our website to read about our audits, investigations, fraud alerts, news releases, whistleblower protection information, and more.

Follow us on social media via these external links:



Twitter: [@TheSSAOIG](https://twitter.com/TheSSAOIG)



Facebook: [OIGSSA](https://www.facebook.com/OIGSSA)



YouTube: [TheSSAOIG](https://www.youtube.com/TheSSAOIG)



Subscribe to email updates on our website.