



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: October 2, 2023

Refer To: 002401

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

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

Subject: Fiscal Year 2024 1st Quarter Audit Work Plan

Attached is a list of the reviews we plan to begin between October and December 2023.

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

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

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

Attachment

FISCAL YEAR 2024 1ST QUARTER AUDIT WORK PLAN

Title, Identification Number, and Planned Objective	Related Management Challenge(s)						
	Human Capital	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
Projects we plan to start in October 2023							
1. <i>*Development and Implementation of the Debt Management Product (142313).</i> To determine whether there are weaknesses in SSA's development, implementation, and cost and schedule estimates for the Debt Management Product.				✓			
2. <i>*Testing of Legacy Systems Modernization and Movement to Cloud Services (142312L).</i> To determine the extent to which (1) SSA has improved its cybersecurity posture by defining and implementing plans to modernize or replace and retire its legacy IT systems, and (2) SSA's current efforts and plans to move to cloud services are consistent with Federal guidance.				✓			
3. <i>*Common Control Providers (142319L).</i> To determine the effectiveness of information security controls of a common control provider's information technology security environment.			✓				
4. <i>Fiscal Year 2023 Periodic Assessment of the Social Security Administration's Charge Card Programs (032314).</i> To determine the risk of illegal, improper, and erroneous purchases made through SSA's charge card programs.							✓
5. <i>*Business Services Online Control Testing (022329).</i> To determine whether SSA has adequate controls in place, and that are functioning as intended, to properly prevent unauthorized access and use of Business Services Online.		✓	✓	✓			

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6. Management of Unclaimed SSA Property Held by States (062329). To determine whether SSA recovered unclaimed assets held by states and submitted claims to recover those assets within 2 years of the states reporting the availability of the assets.						✓	
7. Denied Retirement Claims (052303). To determine whether SSA properly disallowed or denied OASDI retirement applications.						✓	
8. Adjustment of Monthly Benefits Under the Family Maximum Provisions for Dually Entitled Children (052301). To determine whether SSA correctly adjusts child and spouses' benefits in accordance with the family maximum provisions.						✓	
9. The Social Security Administration's Use of Medical and Vocational Experts in Disability Determinations (012303). To determine whether SSA schedules and obtains timely testimony from qualified medical and vocational experts for hearings before administrative law judges.		✓			✓		
10. Treasury Reclamation Process (062304). To determine whether SSA utilized the Treasury reclamation process to maximize recovery of improper payments issued to beneficiaries after their deaths.						✓	
11. The Social Security Administration's Efforts to Address Barriers to Accessing Services (022322). To determine whether (1) SSA implemented planned actions to reduce barriers to accessing its services and (2) the Agency's actions achieved the intended measurable results.		✓					

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	Human Capital	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
12. Controls over Contracts and Contractors (022324). To determine whether SSA has controls in place to ensure its contracts and contractors provide goods and services within contract timelines and costs.		✓	✓				
13. Match of Puerto Rico Death Information Against SSA Records (022332). To determine the appropriateness of payments to individuals whose personally identifiable information matches deceased individuals in Puerto Rico vital statistics office.						✓	
14. Manager to Manager Application for Critical Case Processing (072305). To determine whether employees submitted and processed requests through Manager to Manager in accordance with SSA policy.		✓					
Projects we plan to start in November 2023							
15. The Social Security Administration's Enhanced Personnel Security Program (152303). To assess the (1) status of SSA's implementation of its Enhanced Personnel Security Program; (2) potential risks associated with overdue moderate and high-risk background reinvestigations at SSA; and (3) timeliness of periodic reinvestigations.							✓

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16. *The Social Security Administration's Information Security Program and Practices for Fiscal Year 2024 (142401L). To determine whether SSA's overall information security program and practices were effective and compliant with the requirements of the <i>Federal Information Security Modernization Act of 2014</i> .			✓				
17. The Social Security Administration's Financial Reporting for Fiscal Year 2024 (152401). To fulfill our responsibilities under the <i>Chief Financial Officers Act of 1990</i> and related legislation for ensuring the quality of the audit work performed, we will monitor the independent public account firm's audit of SSA's financial statements.							✓
18. Using Medicare Claim Data to Identify Deceased Beneficiaries Aged 80 to 89 (042301). To determine whether SSA could use enhanced Medicare claim data to better identify deceased beneficiaries aged 80 to 89.						✓	
19. Public-Facing Staffing (022327). To determine how SSA establishes staffing levels at public facing entities.	✓	✓					
20. The Social Security Administration's Use of Administrative Sanctions and Benefit Withholding (042303). To determine whether SSA follows policies and procedures to identify and process cases for administrative sanction, or benefit withholding, in response to fraud and abuse in its benefit programs.						✓	

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	Human Capital	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
21. Use of Consolidated Claims Experience for Supplemental Security Income Claims Processing (062324). To determine whether the Consolidated Claims Experience is meeting its expectations of reducing improper payments and improved both frontline productivity and SSA's service to the public.	✓	✓		✓			
22. The Social Security Administration's Processing of International Workloads (012305) To determine whether SSA accurately and diligently processed actions requested by individuals residing outside the United States.		✓				✓	
23. Local Privileged Users (142305). To determine the effectiveness of the Privilege Access Security System (PASS) initiative for local privileged users.			✓				
24. The Social Security Administration's Rejection of State Death Reports (042304). To determine whether SSA has appropriate controls for processing State death reports and the impact rejection of State death reports has on SSA program and administrative costs.						✓	
Projects we plan to start in December 2023							
25. Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2023 (152309). To determine whether SSA met all requirements of the Payment Integrity Information Act of 2019 in the Fiscal Year 2023 Agency Financial Report and accompanying materials.							✓

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26. The Social Security Administration's Insider Threat Program (142302). To determine if SSA's insider threat program includes the capability to prevent, deter, detect, and mitigate actions by trusted insiders who represent a potential threat to Agency personnel, facilities, operations, and resources.			✓				
27. Contract with Johns Hopkins University Applied Physics Laboratory for Analysis of SSA's Disability Process (062325). To determine whether SSA awarded the contract in accordance with applicable regulations and received value in the form of goods and services for which it contracted.					✓		
28. Remittance Exception Processing (072311). To determine whether SSA processed remittance exceptions accurately and timely.		✓				✓	
29. SSA's Efforts to Identify SSI Recipients who may also be Eligible for OASDI Benefits (012307). To determine the effectiveness of SSA's controls to identify and act on SSI recipients who may also be eligible for OASDI benefits.		✓				✓	

* An independent contractor will perform these audits.