



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 22, 2024

002406 May 2024



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: May 29, 2024

Refer to: 002406

To: Martin O'Malley
Commissioner

From: Gail S. Ennis 
Inspector General

Subject: Office of the Inspector General Audit Recommendations that Had Not Been Implemented as of March 22, 2024

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 22, 2024. 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 having been closed as of March 22, 2024 may now be closed as a result of actions taken after that date.

In our March 31, 2023 report, we reported 136 unimplemented audit recommendations. As of March 22, 2024, SSA had closed 57 of these recommendations. OA agreed with SSA that these recommendations should have been closed.¹ The cumulative *Funds Put to Better Use* and *Questioned Costs* associated with these implemented recommendations are over \$580 and \$770 million, respectively. The approximate total cost savings are over \$1.4 billion.

Between March 31, 2023 and March 22, 2024, OA made 160 recommendations to SSA. As of March 22, 2024, there were 230 unimplemented audit recommendations (155 open unimplemented and 75 closed unimplemented recommendations). The cumulative estimated total *Funds Put to Better Use* are over \$2.9 billion. The cumulative estimated *Questioned Costs* are over \$4.3 billion. The approximate total cost savings are over \$7.2 billion. The categories of the unimplemented recommendations are as follows:

Open Unimplemented Recommendations

This category includes 155 recommendations with which SSA concurred but had not implemented as of March 22, 2024. The status of some of these recommendations may include language that SSA is not taking further any action; however, OIG is still in the process of

¹ Additional recommendations may have been implemented since March 22, 2024 as a result of SSA's actions taken after this date.

reconciling these recommendations with SSA. Link to Attachment A: [Open Unimplemented Recommendations.](#)

Closed Unimplemented Recommendations

This category includes 75 recommendations that SSA has closed. However, OA does not believe these recommendations should be closed as discussed below:

- Agreed – (Link to Attachment B: [Closed Unimplemented Recommendations – Agreed](#))
SSA agreed with, implemented, and closed 27 recommendations. However, upon review, we determined these recommendations had not been implemented.
- Disagreed - (Link to Attachment B: [Closed Unimplemented Recommendations – Disagreed](#))
SSA disagreed with, took no action on, and closed 48 recommendations.

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.

Attachments

ABBREVIATIONS

AFI	Access to Financial Institutions
ALJ	Administrative Law Judge
AM	Administrative Message
APP	Agency Performance Plan
BOAN	Beneficiary's Own Account Number
CCE	Consolidated Claims Experience
CDDI	Continuing Death Data Improvement
CDR	Continuing Disability Review
CIS	Control and Information System
CMS	Centers for Medicare and Medicaid Services
DCPsCY	Calendar Year
DATS	Death Alerts Tracking System
DDS	Disability Determination Services
DHS	Department of Homeland Security
DI	Disability Insurance
DMF	Death Master File
EAE	Enumeration at Entry
EBE	Enumeration Beyond Entry
ED	Department of Education
FO	Field Office
FY	Fiscal Year
HIQR	Health Insurance Query Response
IRS	Internal Revenue Service
IT	information technology
MACADE	Manual Adjustment, Credit, and Award Data Entry.

MBR	Master Beneficiary Record
MDW	Modernized Development Worksheet
MINE	Medical Improvement Not Expected
OA	Office of Audit
OASDI	Old-age, Survivors, and Disability Insurance
ODT	Office of Digital Transformation
OIG	Office of the Inspector General
PASS	Plan for Achieving Self-support
PC	Payment Center
PDB	Past Due Benefits
PMO	Project Management Office
POMS	Program Operations Manual System
RETAP	Regular Transcript Attainment and Selection Pass Alerts
ROAR	Recovery of Overpayments, Accounting and Reporting
SBC	Statutory Benefit Continuation
SEI	Self-employment Income
SPA	Special Payment Amounts
SSA	Social Security Administration
SSI	Supplemental Security Income
SSN	Social Security number
SSR	Supplemental Security Record
WC	Workers' Compensation
WIAACS	Web Identification, Authentication, and Access Control Systems

OPEN UNIMPLEMENTED RECOMMENDATIONS
(As of March 22, 2024)

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Enforcement of the Earnings Test (A-08-21-51049)</i></p> <p>Report Date: 2/2/2024</p> <p>Recommendation 1</p>	<p>Expand existing initiatives to obtain earnings information electronically, where cost-effective.</p>	<p>SSA will evaluate whether it is cost effective to obtain earnings electronically and if determined so, plans to implement the recommendation by the end of FY 2025.</p>	\$ 0	\$ 0
<p><i>The Social Security Administration's Enforcement of the Earnings Test (A-08-21-51049)</i></p> <p>Report Date: 2/2/2024</p> <p>Recommendation 2</p>	<p>Automate printing applicants' responses to the earnings-test questions on the application summary SSA provides beneficiaries when they request to start receiving their OASDI benefits.</p>	<p>SSA is including this recommendation for future enhancements to the benefit application that will include the applicant's responses to earnings-test application questions and will be printed on the application summary to the applicant. SSA plans to work with stakeholders to include this enhancement by the second quarter FY 2025.</p>	\$ 0	\$ 0
<p><i>The Social Security Administration's Enforcement of the Earnings Test (A-08-21-51049)</i></p> <p>Report Date: 2/2/2024</p> <p>Recommendation 3</p>	<p>Revise systems to ensure the Agency requests monthly earnings information from beneficiaries eligible for the monthly earnings test before it assesses an overpayment.</p>	<p>SSA will include this recommendation in its discussion to enhance systems and expects to consider the enhancement by the end of FY 2024.</p>	\$ 0	\$ 148,014,267

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Enforcement of the Earnings Test (A-08-21-51049)</i></p> <p>Report Date: 2/2/2024</p> <p>Recommendation 4</p>	<p>Add language to overpayment notices informing beneficiaries who are eligible for the monthly earnings test their overpayment may be reduced or eliminated if they had monthly wages below the applicable limit.</p>	<p>SSA will add the recommended language to overpayment notices by the end of second quarter of FY 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>The Social Security Administration's Enforcement of the Earnings Test (A-08-21-51049)</i></p> <p>Report Date: 2/2/2024</p> <p>Recommendation 5</p>	<p>Expand controls to detect potential underpayments based on discrepancies between the MBR and Master Earnings File.</p>	<p>SSA will review and determine actions, if any, to expand controls by the second quarter of FY 2025.</p>	<p>\$ 0</p>	<p>\$ 29,365,023</p>
<p><i>The Social Security Administration's Enforcement of the Earnings Test (A-08-21-51049)</i></p> <p>Report Date: 2/2/2024</p> <p>Recommendation 6</p>	<p>Enhance its systems to automate additional enforcement actions.</p>	<p>SSA plans to review manual enforcement actions to determine whether it is feasible to automate any of the actions and if found feasible, plans to implement the recommendation by the end of FY 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Enforcement of the Earnings Test (A-08-21-51049)</i></p> <p>Report Date: 2/2/2024</p> <p>Recommendation 7</p>	<p>Implement systems changes to automatically grant earnings-test-related monthly benefit increases at, or closer to, the date they are first allowed by policy.</p>	<p>SSA will evaluate the feasibility of implementing systems changes and, if feasible, complete the enhancement by the end of the FY 2025.</p>	<p>\$ 81,069,424</p>	<p>\$ 0</p>
<p><i>The Social Security Administration's Enforcement of the Earnings Test (A-08-21-51049)</i></p> <p>Report Date: 2/2/2024</p> <p>Recommendation 8</p>	<p>Clarify policy to inform employees of criteria that must be met to grant earnings-test-related monthly benefit increases and what actions they must take to release payments to beneficiaries.</p>	<p>SSA will clarify the policy by the first quarter of FY 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>The Social Security Administration's Enforcement of the Earnings Test (A-08-21-51049)</i></p> <p>Report Date: 2/2/2024</p> <p>Recommendation 9</p>	<p>Determine the costs associated with collecting earnings-test overpayments and re-evaluate the threshold established in policy and systems to exclude overpayments from the earnings enforcement process if the estimated cost to recover the resulting overpayment exceeds the potential collections.</p>	<p>SSA will determine whether the earnings-test overpayment threshold established in policy and systems should be updated and if determined changes are required, plans to implement the recommendation by the end of FY 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Enforcement of the Earnings Test (A-08-21-51049)</i></p> <p>Report Date: 2/2/2024</p> <p>Recommendation 10</p>	<p>Correct the remaining error cases from the sample reviews.</p>	<p>SSA plans to review the cases to determine if corrective actions are required by the end of December 2024.</p>	<p>\$ 0</p>	<p>\$ 86,579</p>
<p><i>Follow-up: The Social Security Administration's Implementation of Mail Procedures (042312)</i></p> <p>Report Date: 1/25/2024</p> <p>Recommendation 1</p>	<p>Evaluate and adjust, where appropriate, the timeliness metrics for mail handling to correspond with, and support, the current mail workload.</p>	<p>SSA agrees and expects to implement this recommendation by the end of September 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Follow-up: The Social Security Administration's Implementation of Mail Procedures (042312)</i></p> <p>Report Date: 1/25/2024</p> <p>Recommendation 2</p>	<p>Evaluate and adjust, where appropriate, the monitoring process for mail handling to better identify non-compliant offices that require remediation.</p>	<p>SSA agrees and expects to implement this recommendation by the end of September 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>Auxiliary Beneficiaries Who Do Not Have Their Own, or Have an Incorrect, Social Security Numbers (012312)</i></p> <p>Report Date: 10/13/2023</p> <p>Recommendation 1</p>	<p>Add the correct Social Security numbers (SSN) to the 1,273 Master Beneficiary Records (MBR) for auxiliary beneficiaries entitled on or after June 1, 1989 that are still missing or incorrect.</p>	<p>SSA plans to review and take any necessary action related to the cases by the end of FY 2024.</p>	<p>\$ 0</p>	<p>\$ 2,619,544</p>
<p><i>Allegations of Representative Payees' Misuse of Benefits (A-09-19-50797)</i></p> <p>Report Date: 9/29/2023</p> <p>Recommendation 1</p>	<p>Take corrective action for the 135 allegations we identified in all 3 samples of our audit.</p>	<p>SSA is taking a balanced approach to release ad-hoc workloads for FY 2024 to address this recommendation. SSA does not have an implementation date.</p>	<p>\$ 1,417,220</p>	<p>\$ 0</p>
<p><i>Allegations of Representative Payees' Misuse of Benefits (A-09-19-50797)</i></p> <p>Report Date: 9/29/2023</p> <p>Recommendation 2</p>	<p>Based on the results of its actions for our sampled allegations, take corrective action for the remaining population of 14,777 beneficiaries whose allegations were still pending.</p>	<p>SSA is taking a balanced approach to release ad-hoc workloads for FY 2024 to address this recommendation. SSA does not have an implementation date.</p>	<p>\$ 184,779,799</p>	<p>\$ 0</p>
<p><i>Allegations of Representative Payees' Misuse of Benefits (A-09-19-50797)</i></p> <p>Report Date: 9/29/2023</p> <p>Recommendation 3</p>	<p>Provide its employees periodic refresher training to ensure they investigate allegations of misuse thoroughly and timely.</p>	<p>SSA is in discussions with stakeholders to develop refresher training to address this recommendation. SSA expects to implement this recommendation by the end of FY 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>Allegations of Representative Payees' Misuse of Benefits (A-09-19-50797)</i></p> <p>Report Date: 9/29/2023</p> <p>Recommendation 5</p>	<p>Establish a process to periodically follow up on the recovery of organizational payee overpayments established in Social Security Online Accounting and Reporting System to ensure employees take additional action to recover misused benefits.</p>	<p>SSA continues discussions with stakeholders to determine the next steps to implement this recommendation. SSA expects to implement this recommendation by the end of FY 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Allegations of Representative Payees' Misuse of Benefits (A-09-19-50797)</i></p> <p>Report Date: 9/29/2023</p> <p>Recommendation 6</p>	<p>Update SSA policy in POMS to ensure employees are required to document formal misuse determinations when they review evidence.</p>	<p>In October, SSA started drafting the policy to clarify the steps for initial decisions and in which cases field office technicians must document misuse determinations. SSA expects to publish the policy revisions by August 1, 2025.</p>	<p>\$ 217,928</p>	<p>\$ 0</p>
<p><i>Mobile Phone Security (A-14-19-50811)</i></p> <p>Report Date: 9/28/2023</p> <p>Recommendation 1</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including an update for this recommendation.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
Mobile Phone Security (A-14-19-50811) Report Date: 9/28/2023 Recommendation 2	This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.	The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including an update for this recommendation.	\$ 0	\$ 0
Mobile Phone Security (A-14-19-50811) Report Date: 9/28/2023 Recommendation 3	This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.	The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including an update for this recommendation.	\$ 0	\$ 0
Mobile Phone Security (A-14-19-50811) Report Date: 9/28/2023 Recommendation 4	This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.	The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including an update for this recommendation.	\$ 0	\$ 0
Mobile Phone Security (A-14-19-50811) Report Date: 9/28/2023 Recommendation 5	This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.	The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including an update for this recommendation.	\$ 0	\$ 0

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p>Mobile Phone Security (A-14-19-50811)</p> <p>Report Date: 9/28/2023</p> <p>Recommendation 6</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including an update for this recommendation.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Mobile Phone Security (A-14-19-50811)</p> <p>Report Date: 9/28/2023</p> <p>Recommendation 7</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including an update for this recommendation.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Fiscal Year 2023 Ransomware Prevention and Response (142309)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 5</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>Because the status of this recommendation may contain sensitive information that should not be made public, we are not including an update.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Security of the Earnings Record Maintenance System-Cloud (142310)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 3</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>Because the status of this recommendation may contain sensitive information that should not be made public, we are not including an update.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p>Security of the Earnings Record Maintenance System-Cloud (142310)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 5</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>Because the status of this recommendation may contain sensitive information that should not be made public, we are not including an update.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Security of the Earnings Record Maintenance System-Cloud (142310)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 7</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>Because the status of this recommendation may contain sensitive information that should not be made public, we are not including an update.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Security of the Web Identification, Authentication, and Access Control Systems (142311)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 1</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>Because the status of this recommendation may contain sensitive information that should not be made public, we are not including an update.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p>Security of the Web Identification, Authentication, and Access Control Systems (142311)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 2</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>Because the status of this recommendation may contain sensitive information that should not be made public, we are not including an update.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Security of the Web Identification, Authentication, and Access Control Systems (142311)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 3</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation..</p>	<p>Because the status of this recommendation may contain sensitive information that should not be made public, we are not including an update.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Security of the Web Identification, Authentication, and Access Control Systems (142311)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 4</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>Because the status of this recommendation may contain sensitive information that should not be made public, we are not including an update.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p>Security of the Web Identification, Authentication, and Access Control Systems (142311)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 5</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>Because the status of this recommendation may contain sensitive information that should not be made public, we are not including an update.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Security of the Web Identification, Authentication, and Access Control Systems (142311)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 7</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>Because the status of this recommendation may contain sensitive information that should not be made public, we are not including an update.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Windfall Offset Determinations (A-09-18-50697)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 2</p>	<p>Implement two new alerts to identify OASDI benefits being withheld pending a windfall offset determination over 12 months that do not have a Windfall Offset Data line on the MBR.</p>	<p>SSA is still investigating the feasibility of the recommendation and does not have a timeline for implementation.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Windfall Offset Determinations (A-09-18-50697)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 3</p>	<p>Implement automated controls to ensure SSA employees establish a Windfall Offset Data line on the MBR when they withhold OASDI benefits pending a windfall offset determination.</p>	<p>SSA is investigating the feasibility of the recommendation and does not have a timeline for implementation.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>Follow-up Review of Self-employment Earnings Removed from the Master Earnings File (A-06-21-51020)</i></p> <p>Report Date: 9/26/2023</p> <p>Recommendation 2</p>	<p>Take appropriate action (for example, conduct additional training, update policy and user guides, send emergency messages) to ensure employees process earnings adjustments in accordance with policy.</p>	<p>SSA will take action to develop training and processing guides to ensure employees process earnings adjustments in accordance with policy. SSA expects to complete its actions by the end of FY 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Digital Identity in my Social Security (A-14-18-50486)</i></p> <p>Report Date: 9/26/2023</p> <p>Recommendation 1</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including an update for this recommendation.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Digital Identity in my Social Security (A-14-18-50486)</i></p> <p>Report Date: 9/26/2023</p> <p>Recommendation 2</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including an update for this recommendation.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Digital Identity in my Social Security (A-14-18-50486)</i></p> <p>Report Date: 9/26/2023</p> <p>Recommendation 3</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including an update for this recommendation.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
Workers' Compensation Lump-sum Settlements (012308) Report Date: 9/21/2023 Recommendation 1	Correct the 33 cases with improper payments in accordance with Social Security Administration (SSA) policy.	SSA is processing the corrective actions required and expects to complete its actions by the end of Fiscal Year (FY) 2025.	\$ 0	\$ 0
Workers' Compensation Lump-sum Settlements (012308) Report Date: 9/21/2023 Recommendation 2	Correct the 45 cases without improper payments per SSA policy.	SSA is processing the corrective actions required and expects to complete its actions by the end of FY 2025.	\$ 0	\$ 0
Workers' Compensation Lump-sum Settlements (012308) Report Date: 9/21/2023 Recommendation 3	Determine whether the life-expectancy proration coding is needed for future processing and revise policy accordingly.	SSA agrees.	\$ 0	\$ 0
Workers' Compensation Lump-sum Settlements (012308) Report Date: 9/21/2023 Recommendation 4	Correct the 12 cases with large alleged lump-sum settlements in line with SSA policy.	SSA is processing the corrective actions required and expects to complete its actions by the end of FY 2025.	\$ 0	\$ 360,073

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p>Workers' Compensation Lump-sum Settlements (012308)</p> <p>Report Date: 9/21/2023</p> <p>Recommendation 5</p>	<p>Address the system limitation by expanding the field to allow settlements of, or over, \$10 million.</p>	<p>SSA agrees.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Workers' Compensation Lump-sum Settlements (012308)</p> <p>Report Date: 9/21/2023</p> <p>Recommendation 6</p>	<p>Issue reminders to staff on SSA policies for handling allegations of workers' compensation (WC) lump-sum settlements, case development, and beneficiary cooperation.</p>	<p>SSA expects to release an Administrative Message (AM) reminder by the end of FY 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Workers' Compensation Lump-sum Settlements (012308)</p> <p>Report Date: 9/21/2023</p> <p>Recommendation 7</p>	<p>Provide training based on workload deficiencies identified in WC Quality Today Management Information.</p>	<p>SSA is assessing the type of training needed based on the workload deficiencies identified in the WC Quality Today management report and expects to complete by the end of FY 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Dedicated Accounts for Supplemental Security Income Recipients (A-04-21-51031)</p> <p>Report Date: 9/20/2023</p> <p>Recommendation 2</p>	<p>Revise policy to require that employees add remarks, or upload proof, in its system when they release more than the allowable installment amount.</p>	<p>SSA is working with stakeholders to revise the Program Operations Manual System (POMS), section SI 02101.010, and address this recommendation following procedure to update POMS. SSA anticipates it will complete this action by the end of FY 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>Dedicated Accounts for Supplemental Security Income Recipients (A-04-21-51031)</i></p> <p>Report Date: 9/20/2023</p> <p>Recommendation 3</p>	<p>Ensure policy provides clear and consistent instruction on employees' processing a current or subsequent month's SSI payments that are included in children's large, past-due SSI payment computations.</p>	<p>SSA is working with stakeholders to revise POMS section SI 02101.010 and address this recommendation following procedure to update POMS. SSA anticipates completion of this recommendation by the end of FY 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Dedicated Accounts for Supplemental Security Income Recipients (A-04-21-51031)</i></p> <p>Report Date: 9/20/2023</p> <p>Recommendation 6</p>	<p>Establish a control to ensure employees timely document their review and approval of the annual Form SSA-6233-BK, <i>Representative Payee Report of Benefits and Dedicated Account</i>.</p>	<p>SSA continues discussing options for addressing this recommendation. SSA does not have an expected implementation date.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Processing Non-citizens' Original Social Security Numbers Electronically Through Enumeration Programs (A-08-22-51136)</i></p> <p>Report Date: 9/20/2023</p> <p>Recommendation 1</p>	<p>Cross-reference the 1,185 non-citizens' records with multiple SSNs. (We will provide these SSNs under separate cover.)</p>	<p>On December 20, 2023, SSA released the cases associated with this recommendation and the 446 non-recommendation population to the regions for corrective action. SSA expects completion by the end of Calendar Year 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>Processing Non-citizens' Original Social Security Numbers Electronically Through Enumeration Programs (A-08-22-51136)</i></p> <p>Report Date: 9/20/2023</p> <p>Recommendation 2</p>	<p>Revise policy to require that technicians conduct additional research for existing SSN records of non-citizens.</p>	<p>SSA updated policy RM 10205.116, RM 10205.315, and RM 10205.700 to instruct technicians to complete a mandatory alien registration number alphabetical identification search to determine whether an SSN exists for a non-citizen applicant before SSA processes an application and issues an original SSN.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Real Properties (022328)</i></p> <p>Report Date: 9/1/2023</p> <p>Recommendation 1</p>	<p>Take corrective actions on the 17 cases we identified as having inaccurate property determinations.</p>	<p>SSA is making in-house case corrections and anticipates it will complete those corrections by the end of March 2024. SSA will address the \$184,392 in questioned costs after all actions have been completed.</p>	<p>\$ 0</p>	<p>\$ 184,392</p>
<p><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Real Properties (022328)</i></p> <p>Report Date: 9/1/2023</p> <p>Recommendation 2</p>	<p>Add system controls to ensure employees review for possible prior non-home real properties ownership for properties that may have been owned or sold within the look-back period and whether the sales are subject to transfers of resource rules.</p>	<p>SSA anticipates it will complete these actions by the end of September 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Real Properties (022328)</i></p> <p>Report Date: 9/1/2023</p> <p>Recommendation 3</p>	<p>Add system controls to ensure employees add required documentation supporting property determinations and independent property verifications.</p>	<p>SSA anticipates it will complete these actions by the end of September 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Real Properties (022328)</i></p> <p>Report Date: 9/1/2023</p> <p>Recommendation 4</p>	<p>Add system controls to ensure employees add required documentation to support allegations of an undue hardship exclusion.</p>	<p>SSA anticipates it will complete these actions by the end of September 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Real Properties (022328)</i></p> <p>Report Date: 9/1/2023</p> <p>Recommendation 5</p>	<p>Add system controls to ensure living arrangements are reviewed and updated for changes during redeterminations if information from property searches conflict with other information in SSA records.</p>	<p>SSA anticipates it will complete these actions by the end of September 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p>Funds Dedicated to Address Program Integrity and Hearings Backlog Workloads (A-15-19-50885)</p> <p>Report Date: 8/14/2023</p> <p>Recommendation 2</p>	<p>Enhance the quality review process to ensure CDR mailers are processed correctly.</p>	<p>SSA is having internal discussions to decide where to enhance the quality review process for CDR mailers and expects implementation by the end of FY 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Manual Processes for Resource-intensive Workloads (A-07-19-50882)</p> <p>Report Date: 7/21/2023</p> <p>Recommendation 2</p>	<p>Determine whether existing bots are cost-beneficial and, if they are, instruct technicians to use them whenever appropriate.</p>	<p>SSA anticipates the release of the technician experience dashboard by June 30, 2024. SSA will re-examine this recommendation after the dashboard is released.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Manual Processes for Resource-intensive Workloads (A-07-19-50882)</p> <p>Report Date: 7/21/2023</p> <p>Recommendation 6</p>	<p>Establish processes to monitor nationwide pending levels for manual SSI workloads that it does not track to determine how to prioritize automation enhancement efforts.</p>	<p>SSA continues its internal discussions on tracking manual SSI workloads and any enhancements or changes to that process. SSA expects implementation by September 30, 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Manual Processes for Resource-intensive Workloads (A-07-19-50882)</p> <p>Report Date: 7/21/2023</p> <p>Recommendation 1</p>	<p>Implement measures to uniformly assess cost savings, effectiveness, and return on investment for automation enhancements, including bots, that affect manual workloads.</p>	<p>SSA is upgrading to a newer version of its software and switching to Insights, a product that will help the Agency quantify the value of its automated tools. SSA focuses on time saved as the main driver of the value from automating a process. SSA expects Insights to be fully operational by March 31, 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p>Manual Processes for Resource-intensive Workloads (A-07-19-50882)</p> <p>Report Date: 7/21/2023</p> <p>Recommendation 3</p>	<p>Determine whether it is cost-beneficial to develop bots to assist with field office workloads.</p>	<p>SSA anticipates the release of the technician experience dashboard by June 30, 2024. SSA will then determine whether a field office bot would be cost-beneficial. SSA expects to implement this recommendation by September 30, 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Manual Processes for Resource-intensive Workloads (A-07-19-50882)</p> <p>Report Date: 7/21/2023</p> <p>Recommendation 4</p>	<p>Issue available unused licenses for bot-related software to technicians.</p>	<p>SSA anticipates the release of the technician experience dashboard by June 30, 2024. It expects to issue the remaining licenses once the technician experience dashboard is released. SSA expects to implement this recommendation by September 30, 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>The Social Security Administration's Oversight of Beneficiaries Who Receive Benefits Under the Direct Express Debit Card Program (A-04-20-50977)</p> <p>Report Date: 6/22/2023</p> <p>Recommendation 1</p>	<p>Develop a standardized statement for SSA employees to confirm the beneficiary or representative payee's intent to enroll in the Direct Express® Debit Card program and explain Comerica Bank is the financial institution that will mail the debit card and provide instructions on activating the card. The standardized statement could also include such</p>	<p>SSA has developed the following statement for FO technicians: "By stating you want to participate in the Direct Express program, this indicates your intent to enroll into Direct Express. Comerica Bank will mail you a debit card and provide instructions on activating the card. If you would like more information about the Direct Express program, call the Direct Express customer service telephone number 1-800-333-1795 or use the Direct Express (usdirectexpress.com) website."</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
	information as the Direct Express® customer service telephone number.			
<p><i>Edit Routines Used to Reinstate Wage Items from the Earnings Suspense File (A-03-21-51013)</i></p> <p>Report Date: 6/12/2023</p> <p>Recommendation 2</p>	Establish a process to regularly determine whether back-end edit routines should be added, updated, or discontinued to increase the accuracy and number of reinstatements.	SSA agreed.	\$ 0	\$ 0
<p><i>Edit Routines Used to Reinstate Wage Items from the Earnings Suspense File (A-03-21-51013)</i></p> <p>Report Date: 6/12/2023</p> <p>Recommendation 3</p>	Track all back-end edit routine costs to regularly determine whether each edit routine is a prudent use of SSA's limited resources.	SSA agreed.	\$ 0	\$ 0
<p><i>Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2022 (A-15-22-51183)</i></p> <p>Report Date: 5/5/2023</p> <p>Recommendation 1</p>	Conduct a study to expand AFI searches between the SSI initial application and subsequent eligibility redeterminations.	SSA will begin analysis in the third quarter of FY 2024 to help inform potential benefits of using AFI between initial claims and redeterminations.	\$ 0	\$ 0

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>Numident Death Alerts (A-06-21-51086)</i></p> <p>Report Date: 9/30/2022</p> <p>Recommendation 1</p>	<p>Resolve all pending Numident death alerts generated from June 2013 through August 2022, terminate benefits, and recover improper payments, as appropriate.</p>	<p>SSA completed the review of all but 18 cases that it anticipates completing corrective action by no later than June 2024.</p>	<p>\$ 5,628,182</p>	<p>\$ 13,108,743</p>
<p><i>The Social Security Administration's Enumeration Services during the COVID-19 Pandemic (A-15-21-51015)</i></p> <p>Report Date: 9/30/2022</p> <p>Recommendation 5</p>	<p>Retain enumeration notices in the Online Retrieval System for individuals with assigned SSNs.</p>	<p>This update to Social Security Number Application Process is not on the roadmap for future enhancements; therefore, SSA does not have an expected timeline for implementation.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>The Social Security Administration's Enumeration Services during the COVID-19 Pandemic (A-15-21-51015)</i></p> <p>Report Date: 9/30/2022</p> <p>Recommendation 8</p>	<p>Require that managers verify incident reports are submitted through the Personally Identifiable Information 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 May 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Enumeration Services during the COVID-19 Pandemic (A-15-21-51015)</i></p> <p>Report Date: 9/30/2022</p> <p>Recommendation 9</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 National Mail Handling Business Process by May 2024. 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's guidance on protecting and securing personal identifiable information, but SSA will specifically frame the procedures as they pertain to mail handling.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>The Social Security Administration's Enumeration Services during the COVID-19 Pandemic (A-15-21-51015)</i></p> <p>Report Date: 9/30/2022</p> <p>Recommendation 10</p>	<p>Complete all required privacy assessments for the WorkTrack application.</p>	<p>The Privacy Impact Risk Assessment documents privacy risks and mitigation strategies to those risks pursuant to NIST 800-53 and Office of Management and Budget Circular A-130. <i>The Privacy Impact and Risk Assessment</i> helps determine whether additional controls, such as a System of Record Notice and/or Privacy Impact Assessment need to be developed or modified to cover a project, application, or system to comply with the <i>Privacy Act of 1974 (as amended)</i>, <i>e-Government Act of 2002 (as amended)</i>, and other regulations. The Office of Privacy Disclosure is developing a Privacy Impact Assessment to cover the WorkTrack application and anticipates publishing the WorkTrack Assessment by the end of March 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	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 1</p>	<p>Take corrective action on the work continuing disability review (CDR) errors we identified in our audit.</p>	<p>SSA released the cases to the regions in August 2023. The expected completion date is June 30, 2024.</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 2</p>	<p>Incorporate, in the system that will replace eWork, controls to increase the accurate processing of work CDRs and functionality to expand automation of work CDR processing and effectuation, including those involving multiple entitlements, reducing the need for manual actions.</p>	<p>SSA stated that 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 Minimum Viable Product in late August 2025.</p>	<p>\$ 0</p>	<p>\$ 456,252,223</p>
<p>Work Review Determinations for Disabled Beneficiaries (A-07-21-51012)</p> <p>Report Date: 9/29/2022</p> <p>Recommendation 4</p>	<p>Update subsidy policy to include specific instructions for SSA employees to verify, document, and apply the correct subsidy amount.</p>	<p>SSA is working to include technology that will guide the technician to develop, document, and verify the current subsidy amounts within the new Work CDR product. SSA will update the POMS in correlation with the implementation of the new Work CDR product, as it will result in policy changes for documentation, verification, etc. SSA anticipates implementation of the new Work CDR product in spring 2025.</p>	<p>\$ 0</p>	<p>\$ 91,370,748</p>

Report	Recommendation	Status Per SSA	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 5</p>	<p>Update the Form SSA-3033, Employee Work Activity Questionnaire, with clearer instructions for employers on how to complete the Form.</p>	<p>SSA has revised Form SSA-3033, Employee Work Activity Questionnaire, with clearer instructions for users on how to complete the form. This includes softened language to make it less intimidating for users. SSA published the 60-day comment period Federal Register Notice for the revised form and expects to submit the documentation to the Office of Management and Budget around February 28, 2024, barring any public comments it receives on the 60-day Federal Register Notice.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Manually Processed Old-Age, Survivors and Disability Insurance Benefit Termination Actions (A-07-21-51043)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 2</p>	<p>Establish, and instruct employees to use, a centralized resource with preferred query tools and worksheets to assist employees in obtaining all beneficiary entitlement information necessary to accurately process manual termination actions.</p>	<p>SSA continues to have discussions with the Agency's stakeholders to determine actions needed to implement the recommendation and expects completion by end of September 2025.</p>	<p>\$ 0</p>	<p>\$ 53,362,441</p>
<p>Statutory Benefit Continuation for Disability Beneficiaries (A-07-21-51105)</p> <p>Report Date: 9/25/2023</p> <p>Recommendation 1</p>	<p>Create a stand-alone Statutory Benefit Continuation (SBC) election form, and if feasible, provide more options for beneficiaries to elect SBC, such as electronic election or verbal attestation.</p>	<p>The newly created SBC form is at the final stages of its internal review until the end of February 2024. Following the internal review period, SSA will develop a business process for its use and policy revisions. SSA anticipates completion by the end of September 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p>Statutory Benefit Continuation for Disability Beneficiaries (A-07-21-51105)</p> <p>Report Date: 9/25/2023</p> <p>Recommendation 2</p>	<p>Create additional controls to ensure the Agency issues SBC payments when due, especially for beneficiaries whose appeals the Appeals Council has remanded back to the administrative law judges (ALJ).</p>	<p>SSA anticipates implementation to be the end of September 2025.</p>	<p>\$ 0</p>	<p>\$ 297,689,888</p>
<p>Statutory Benefit Continuation for Disability Beneficiaries (A-07-21-51105)</p> <p>Report Date: 9/25/2023</p> <p>Recommendation 3</p>	<p>Improve communication between the hearing office and FOs to ensure good-cause determinations are applied accurately, especially when a beneficiary's good-cause statement for filing a late appeal and an SBC request are the same.</p>	<p>SSA agreed. The Offices of the Chief ALJ and Operations have discussed improving communication between the hearing office and FO. This includes an addition to the Hearings, Appeals, and Litigation Law Manual I-2-0-60 to provide instruction for good-cause determinations when an election for SBC is included. <i>POMS DI 12027.008B.2.b, Evaluating the Time Limits for Electing SBC</i>, provides that "The hearing office will notify the FO about the ALJ's good cause determination via memorandum or e-mail." SSA is updating <i>POMS DI 12027.008B.2.b</i> to improve communication and service delivery between the hearing office and FO. SSA anticipates publication to be in mid-March 2024 when the updated Hearings, Appeals, and Litigation Law Manual I-2-0-60 is published.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p>Statutory Benefit Continuation for Disability Beneficiaries (A-07-21-51105)</p> <p>Report Date: 9/25/2023</p> <p>Recommendation 4</p>	<p>Improve systems to ensure medical cessation dates are recorded correctly on SSI records.</p>	<p>SSA anticipates implementation by the end of September 2025.</p>	<p>\$ 0</p>	<p>\$ 197,448,587</p>
<p>Statutory Benefit Continuation for Disability Beneficiaries (A-07-21-51105)</p> <p>Report Date: 9/25/2023</p> <p>Recommendation 5</p>	<p>Improve systems to ensure SBC payments to Disability Insurance beneficiaries and auxiliary beneficiaries are stopped in accordance with applicable statutes, regulations, and policy.</p>	<p>SSA anticipates implementation by the end of September 2025.</p>	<p>\$ 0</p>	<p>\$ 68,446,451</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 1</p>	<p>Implement a centralized, interactive, and user-friendly system for administering data exchanges.</p>	<p>Because of a lack of funding for FY 2024, there is no reimbursable agreement being implemented to process FY 2024 data exchange reimbursable agreements. The data exchange product inventory, which includes reimbursable and non-reimbursable data exchange agreements, is being updated, with no due date. SSA is uploading the reimbursable agreements to Customer Connection and anticipates completing this task by the end of February 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Trusts (A-02-21-51026)</i></p> <p>Report Date: 9/22/2023</p> <p>Recommendation 1</p>	<p>Review and take appropriate action on the seven improper payment cases highlighted in this report.</p>	<p>SSA is completing in-house case corrections and anticipates completion by the end of March 2024. SSA will address the \$213,252 in questioned costs after it has completed all actions.</p>	<p>\$ 0</p>	<p>\$ 213,252</p>
<p><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Trusts (A-02-21-51026)</i></p> <p>Report Date: 9/22/2023</p> <p>Recommendation 2</p>	<p>Improve controls to ensure field office (FO) employees add documentation to support their trust determinations and the required pertinent trust documents within SSA's systems.</p>	<p>SSA will begin internal stakeholder discussions on the feasibility of adding controls to the Modernized Supplemental Security Income Claims System, by early February 2024. SSA anticipates implementation by the end of September 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Trusts (A-02-21-51026)</i></p> <p>Report Date: 9/22/2023</p> <p>Recommendation 3</p>	<p>Establish systems controls to ensure FO employees submit their trust determinations in the Supplemental Security Income (SSI) Trust Monitoring System to review and resolve disagreements the reviews raised before they complete their final trust determinations in SSA's systems.</p>	<p>SSA agrees and anticipates implementation by the end of September 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Trusts (A-02-21-51026)</i></p> <p>Report Date: 9/22/2023</p> <p>Recommendation 4</p>	<p>Determine whether employees with the legal training and abilities needed to evaluate the impact trusts outlined in complex legal documents have on recipients' SSI eligibility and payment amounts would make more accurate trust-related determinations. If they would make more accurate determinations, have those employees make them.</p>	<p>SSA's Regional Trust Reviewer Teams are required to have specialized experience in evaluating trusts, and its technicians must apply relevant policies to make those determinations. Any requests for legal opinions related to trusts are sent to the Office of the General Counsel. Due to Because of resource and staffing constraints and the aforementioned reasons, SSA continues to believe it is not necessary, nor feasible, to determine whether Agency lawyers should become more involved in reviewing legal trust documents.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Follow-up: Internal Revenue Service Alerts (A-03-18-50277)</i></p> <p>Report Date: 9/20/2022</p> <p>Recommendation 2</p>	<p>Modify its system to ensure it adds non-wage-related alerts to the records of SSI couples who, according to the Internal Revenue Service (IRS), have income and/or resources above established tolerances.</p>	<p>On February 29, 2024, SSA released the modification to the profiling software to add non-wage alerts to SSI couples' records for the cases with IRS-reported income and/or resources above the established tolerances. SSA anticipates completing all of the necessary actions by the end of March 2024.</p>	<p>\$ 29,079,121</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>Follow-up: Internal Revenue Service Alerts (A-03-18-50277)</i></p> <p>Report Date: 9/20/2022</p> <p>Recommendation 4</p>	<p>Retain the IRS non-wage income data in its systems beyond 2 years so it is available for staff to process cases involving fraud or similar fault, if SSA does not implement Recommendation 3.</p>	<p>The Agency agrees to evaluate the possibility of retaining the IRS non-wage income data in its systems beyond 2 years. It will coordinate an internal component meeting to discuss how to acquire data for the purpose of analysis.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>The Social Security Administration's Oversight of Disability Determination Services' Financial Management (A-15-21-51117)</i></p> <p>Report Date: 9/20/2022</p> <p>Recommendation 1</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 updating and reorganizing the fiscal management and oversight policy to provide greater clarity. Based on the scope of this project, it anticipates completion by the end of May 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Oversight of Disability Determination Services' Financial Management (A-15-21-51117)</i></p> <p>Report Date: 9/20/2022</p> <p>Recommendation 9</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. SSA anticipates completion by the end of September 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>State Workers' Compensation and Public Disability Benefits' Reverse Offset Plans' Impact on the Disability Insurance Trust Fund (A-02-19-50867)</i></p> <p>Report Date: 9/18/2023</p> <p>Recommendation 1</p>	<p>Determine whether SSA made inaccurate WC/past due benefits (PDB) offset determinations and improperly paid 13,033 beneficiaries with inaccurate WC/PDB information in its records.</p>	<p>SSA is working with stakeholders to determine whether a review of the entire case population is warranted. Once that is decided, SSA will continue with its approach of releasing ad-hoc cases to the field offices in a balanced manner. SSA plans to start the release of the cases by the end of June 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>State Workers' Compensation and Public Disability Benefits' Reverse Offset Plans' Impact on the Disability Insurance Trust Fund (A-02-19-50867)</i></p> <p>Report Date: 9/18/2023</p> <p>Recommendation 2</p>	<p>Negotiate with the states to establish data matches to obtain WC/PDB information to help ensure SSA correctly applies WC/PDB offsets.</p>	<p>SSA used subpoenaed WC/PDB information from states that had reverse offset plans for individuals paid WC/PDB to assess accuracies/improper payments. This does not align with SSA's policy for developing for WC/PDB information. The numberholder is the primary source for verifying WC/PDB information. Furthermore, our investigation involved a singular method to obtain the WC/PDB data. That said, OIG's investigation does not represent the full scope of establishing data matches with each state, as this would</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
		involve continuous data extraction from multiple entities.		
<p><i>State Workers' Compensation and Public Disability Benefits' Reverse Offset Plans' Impact on the Disability Insurance Trust Fund (A-02-19-50867)</i></p> <p>Report Date: 9/18/2023</p> <p>Recommendation 3</p>	<p>Establish system controls to identify cases likely to have incorrect WC/PDB offsets and/or reverse offset determinations.</p>	<p>SSA has vetted a potential system control with its stakeholders and plans to determine whether the control is feasible. SSA expects to implement the control by the end of FY 2025.</p>	<p>\$ 0</p>	<p>\$ 408,147</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Controls over Modernized Development Worksheets (A-02-22-51157)</i></p> <p>Report Date: 9/18/2023</p> <p>Recommendation 3</p>	<p>Create system alerts to notify employees when multiple Modernized Development Worksheet (MDW) requests are created for the same issue for the same beneficiary.</p>	<p>SSA plans to incorporate MDW essential features into the Enterprise Workload Management (eWLM) to enhance its capabilities as a comprehensive workload management solution. MDW will offer automated notifications to prioritize cases where multiple issues for the same beneficiary require resolution. This enhancement will streamline processes for managers and employees leading to increased efficiency and improved service delivery. Integrating the MDW functionality into eWLM aligns with SSA's organizational goals and will enhance its operational efficiency. SSA is seeking funding through the Information Technology Investment Process to support this initiative and anticipates partial implementation in FY 2025, as resources permit.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Agile Software Development at the Social Security Administration (A-14-20-50947)</i></p> <p>Report Date: 8/24/2022</p> <p>Recommendation 8</p>	<p>Develop, document, implement, and enforce additional VersionOne standards informed by best practices, including those we identified.</p>	<p>SSA completed upgrading VersionOne/Agility to leverage all the portfolio-planning capabilities in the tool. SSA is piloting a centralized set of reports at the program and portfolio levels. In addition, SSA 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 the report out and expect roll-out completion in FY 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	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 9</p>	<p>Create a standard centralized set of reports at the program and portfolio level.</p>	<p>SSA 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, SSA 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 expect roll-out completion in FY 2024.</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 10</p>	<p>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.</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 anticipated documenting the process and adding to the training curriculum by the end of FY 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 11</p>	<p>Institute a program of technical practice coaching and bolster the required knowledge and experience necessary to take on the role of Agile coach.</p>	<p>As time and resources permit, SSA will start to work on opportunities to bolster coaching knowledge and experiences for Agency employees. For, SSA specifies that contractors have the required skills and knowledge to be considered an Agile Coach. SSA is vetting Agency staff for the role of Agile Coach and working on a plan to develop Agency scrum masters into coaches. SSA is working to obtain executive approval.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	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 12</p>	<p>Institute a program of executive-level Agile coaching.</p>	<p>SSA created an Agile Executive training curriculum and is working to design executive level agile coaching for live and self-paced training for executives.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Spouses and Widow(ers) with Unverified Government Pensions (A-13-17-50161)</p> <p>Report Date: 8/4/2022</p> <p>Recommendation 3</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. It expects to implement this recommendation by the end of FY 2025.</p>	<p>\$ 118,378</p>	<p>\$ 9,956</p>
<p>Spouses and Widow(ers) with Unverified Government Pensions (A-13-17-50161)</p> <p>Report Date: 8/4/2022</p> <p>Recommendation 4</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 completed the necessary updates to correct the future pension dates for the identified population. Additionally, it identified cases where the future pension date was erroneous (no government pension offset applied) and took action via the Post-entitlement On-line System to remove the data from the MBR.</p>	<p>\$ 9,779,480</p>	<p>\$ 19,383,880</p>
<p>Spouses and Widow(ers) with Unverified Government Pensions (A-13-17-50161)</p> <p>Report Date: 8/4/2022</p> <p>Recommendation 5</p>	<p>Update policy to include follow-up time frames for SSA staff to issue an advance notice to beneficiaries after they do not respond to SSA's questionnaire and suspend benefits for beneficiaries who do not</p>	<p>On March 1, 2024, SSA updated policy GN 02608.300, section B, Numbers 1 and 3, to clarify the follow-up timeframes to request Government pension offset evidence and further illustrate when to suspend benefits when the spouse does not respond to the advance notice. SSA added "NOTE: It is important to follow-up for the spouse's response to ensure benefits are paid correctly and not suspended unnecessarily."</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
	respond to the advance notice.			
<p><i>Incorrect Old-Age, Survivors and Disability Insurance Benefit Payment Computations that Resulted in Overpayments (A-07-18-50674)</i></p> <p>Report Date: 5/26/2022</p> <p>Recommendation 1</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 in the CCE that may reduce the need for manual processing. SSA does not have a timeline for implementation.</p>	<p>\$ 0</p>	<p>\$ 368,326,080</p>
<p><i>The Social Security Administration's Mailing Process During the Pandemic (A-08-21-51115)</i></p> <p>Report Date: 5/13/2022</p> <p>Recommendation 1</p>	<p>Invest in software and equipment to reduce manual processing of incoming mail, if cost-effective.</p>	<p>SSA's proof of concept details the potential to centralize mail duties in the field to regional mail service center hubs that can also digitize incoming mail for SSA's field components and accurately route the digitized documents to component representatives. SSA believes this initiative 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 SSA	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Mailing Process During the Pandemic (A-08-21-51115)</i></p> <p>Report Date: 5/13/2022</p> <p>Recommendation 2</p>	<p>Expand the use of Post Office (PO) Boxes for long-term, high-volume workloads.</p>	<p>SSA is evaluating a strategic direction to mail handling operations. Currently, there are no plans to expand the use of PO 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><i>The Social Security Administration's Mailing Process During the Pandemic (A-08-21-51115)</i></p> <p>Report Date: 5/13/2022</p> <p>Recommendation 3</p>	<p>Outsource additional mail duties to contractors, if cost-effective.</p>	<p>SSA believes the mail duties performed in the above mentioned regional mail service hubs could be potentially 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>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Mailing Process During the Pandemic (A-08-21-51115)</i></p> <p>Report Date: 5/13/2022</p> <p>Recommendation 7</p>	<p>Implement capabilities for employees to securely correspond with the public electronically.</p>	<p>SSA has taken steps to implement capabilities that allow employees to securely correspond with the public electronically. SSA implemented Click to Chat, which allows real-time communication between employees and customers via the <i>my Social Security</i> portal. In July 2023, SSA implemented the Upload Document product, which allows employees to electronically request both forms and evidence from the public. Additionally, the public can electronically upload the requested forms and apply an eSignature, where appropriate. SSA anticipates making Upload Document available nationwide by April 2024. Furthermore, on April 28, 2023, SSA expanded the use of Video as a Service for any workloads performed over the telephone to allow the use of Microsoft Teams. In addition, SSA began using Poly Realpresence Client desktop software to connect to any desktop video units in local offices and third-party partner sites. All workloads that can be completed by telephone can be completed via Microsoft Teams and Poly Realpresence Client video technology, in addition to limited enumeration actions.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>The Social Security Administrations' Mailing Process During the Pandemic (A-08-21-51115)</i></p> <p>Report Date: 5/13/2022</p> <p>Recommendation 8</p>	<p>Implement online versions of the most frequently sent notices.</p>	<p>SSA is working to implement online versions of the most frequently mailed notices and obtain funding. It anticipates releasing six notices online in FY 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>Fiscal Year 2021 Payment Integrity Review (A-15-21-51121)</i></p> <p>Report Date: 5/11/2022</p> <p>Recommendation 1</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>In April 2023, the AFI study was put on an indefinite hold because of competing priorities, resources, and service issues. SSA will evaluate annually to determine when it is appropriate to resume the study. The next evaluation will be April 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Follow-up: Deceased Beneficiaries and Recipients with No Death Information on the Numident (A-09-20-50936)</i></p> <p>Report Date: 5/4/2022</p> <p>Recommendation 4</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 anticipate implementation for this recommendation by the end of September 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Student Benefits Erroneously Terminated at Age 18 (A-09-19-50823)</i></p> <p>Report Date: 4/22/2022</p> <p>Recommendation 3</p>	<p>Provide its employees training to ensure they input student information in the Post-Entitlement Online System and the Modernized Claims System correctly and entitled student beneficiaries continue to be paid past the months they attain age 18.</p>	<p>SSA developed a training initiative to address this recommendation. It is finalizing the training and expects the training to be completed by the end of the second quarter of FY 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>Student Benefits Erroneously Terminated at Age 18 (A-09-19-50823)</i></p> <p>Report Date: 4/22/2022</p> <p>Recommendation 4</p>	<p>Update Post-entitlement On-line System and Modernized Claims System 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><i>Student Benefits Erroneously Terminated at Age 18 (A-09-19-50823)</i></p> <p>Report Date: 4/22/2022</p> <p>Recommendation 5</p>	<p>Update the Title II Redesign System to ensure it generates an alert when SSA has terminated benefits to a child who attains age 18 but whose, benefit record indicates 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><i>Deceased Beneficiaries in Suspended Payment Status (A-08-19-50800)</i></p> <p>Report Date: 11/22/2021</p> <p>Recommendation 2</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 requested the list of cases for this recommendation and is discussing with stakeholder's ways to implement this recommendation. SSA expects to complete this recommendation by the end of FY 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>Deceased Beneficiaries in Suspended Payment Status (A-08-19-50800)</i></p> <p>Report Date: 11/22/2021</p> <p>Recommendation 3</p>	<p>Verify and post death information, where appropriate, for the remaining beneficiaries in the State Death population.</p>	<p>SSA is waiting for the revised Regular Transcript Attainment and Selection Pass (RETAP) alert to be released before it determines whether it is necessary to release the cases to the regions for action. Cases that are not included in the revised RETAP alert will be released for corrective action by the end of FY 2024.</p>	<p>\$ 7,983,516</p>	<p>\$ 48,423,411</p>
<p><i>Deceased Beneficiaries in Suspended Payment Status (A-08-19-50800)</i></p> <p>Report Date: 11/22/2021</p> <p>Recommendation 4</p>	<p>Instruct technicians to take appropriate actions on the remaining beneficiaries in the death suspense population.</p>	<p>SSA has delayed releasing this workload to determine whether cases will be completed if the revised RETAP alert is implemented. If these cases are not included, SSA expects to release cases for corrective action by the end of FY 2024.</p>	<p>\$ 7,993,948</p>	<p>\$ 14,130,460</p>
<p><i>Deceased Beneficiaries in Suspended Payment Status (A-08-19-50800)</i></p> <p>Report Date: 11/22/2021</p> <p>Recommendation 5</p>	<p>Establish systems criteria to identify OASDI beneficiaries in address suspense who are likely deceased, such as 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>SSA continues discussing options for addressing this recommendation with stakeholders to determine whether a RETAP alert would be appropriate for these types of cases. SSA is refining the criteria necessary to modify an existing RETAP alert to implement this recommendation. SSA estimates completion of the recommendation in FY 2025.</p>	<p>\$ 16,709,589</p>	<p>\$ 149,718,615</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>Deceased Beneficiaries in Suspended Payment Status (A-08-19-50800)</i></p> <p>Report Date: 11/22/2021</p> <p>Recommendation 7</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 FY 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Deceased Beneficiaries in Suspended Payment Status (A-08-19-50800)</i></p> <p>Report Date: 11/22/2021</p> <p>Recommendation 9</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 FY 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Overpayments with Recovery Agreements that Extend Beyond 2049 (A-07-19-50775)</i></p> <p>Report Date: 9/28/2021</p> <p>Recommendation 1</p>	<p>Establish consistent criteria to ensure it identifies existing overpayments for which the Recovery of Overpayments, Accounting and Reporting (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 with the Office of the General Counsel to complete 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>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Processing of Misuse Allegations of Individual Representative Payees (A-13-18-50712)</i></p> <p>Report Date: 6/14/2021</p> <p>Recommendation 4</p>	<p>Complete the planned update of the debt collection system to allow recovery of overpayments for non-entitled debtors.</p>	<p>SSA is in the development phase of the comprehensive DMP. It anticipates this modernized system will improve controls for collecting misused funds, which will allow for reimbursement to affected beneficiaries. The target date for the initial release of the DMP project is FY 2025.</p>	<p>\$ 106,435</p>	<p>\$ 0</p>
<p><i>The Social Security Administration's Processing of Misuse Allegations of Individual Representative Payees (A-13-18-50712)</i></p> <p>Report Date: 6/14/2021</p> <p>Recommendation 6</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 September 2024.</p>	<p>\$ 113,851</p>	<p>\$ 1,925,118</p>
<p><i>System Alerts for Beneficiaries Identified by the Delinquent Debt Trigger File (A-07-18-50743)</i></p> <p>Report Date: 6/9/2021</p> <p>Recommendation 1</p>	<p>Review the overpayments for the 2,768 beneficiaries and resolve those that have not been resolved.</p>	<p>SSA released the cases to the regions for action in September 2023 with a due date of September 12, 2024.</p>	<p>\$ 0</p>	<p>\$ 36,806,243</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>System Alerts for Beneficiaries Identified by the Delinquent Debt Trigger File (A-07-18-50743)</i></p> <p>Report Date: 6/9/2021</p> <p>Recommendation 2</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 developed a potential solution to implement this recommendation. It is evaluating the solution and expects implementation by December 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Social Security Administration's Application of the Retirement Insurance Benefit Limitation and Reduced Widows Benefit Policy (A-01-13-23095)</i></p> <p>Report Date: 6/4/2021</p> <p>Recommendation 1</p>	<p>Review the cases in our population and take the appropriate corrective action to assess and recover the overpayments.</p>	<p>SSA released 1,280 cases to the regions on July 18, 2023 and anticipates completion by the end of July 2024.</p>	<p>\$ 2,673,456</p>	<p>\$ 28,651,232</p>
<p><i>The Social Security Administration's Administrative Finality Policy (A-01-19-50859)</i></p> <p>Report Date: 5/28/2021</p> <p>Recommendation 1</p>	<p>Finalize its decision on updating its administrative finality policy and execute an action plan with specific milestones to ensure any updates are implemented timely.</p>	<p>SSA continues finalizing its decision on updating its administrative finality policy. The Office of the Chief Actuary is assessing the impact of the proposed regulatory changes. This information is required to inform SSA's next steps. SSA anticipates completing this assessment in FY 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<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 3</p>	<p>Identify and take action on the population of terminated beneficiaries with underpayments payable to eligible beneficiaries and individuals.</p>	<p>In May 2023, SSA released the cases to the regions for review and appropriate action and expect the completion of the cases by the end of September 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 4</p>	<p>Revise its alerts or clean-up operation to identify and resolve underpayments for terminated beneficiaries.</p>	<p>SSA plans to create a new alert to help identify and resolve underpayments for terminated beneficiaries. SSA anticipates the alert will be implemented by the end of September 2024.</p>	<p>\$ 0</p>	<p>\$ 0</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 5</p>	<p>Complete actions to implement our prior recommendation to establish an automated solution that identifies disabled SSI recipients who may be entitled to a Childhood Disability Beneficiary.</p>	<p>SSA has included this recommendation in the CCE parking lot (request 02983). SSA does not expect to add this issue to the CCE roadmap until FY 2025, when it will begin discovery and planning.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>Supplemental Security Income Recipients Denied Old-Age, Survivors and Disability Insurance Benefits Based on Lack of Technical Evidence (A-05-18-50654)</i></p> <p>Report Date: 11/30/2020</p> <p>Recommendation 2</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, as of January 2024, SSA had completed 99 percent of the cases. SSA anticipates completion of the remaining cases by the end of March 2024.</p>	<p>\$ 36,288,678</p>	<p>\$ 98,541,401</p>
<p><i>Supplemental Security Income Recipients Denied Old-Age, Survivors and Disability Insurance Benefits Based on Lack of Technical Evidence (A-05-18-50654)</i></p> <p>Report Date: 11/30/2020</p> <p>Recommendation 3</p>	<p>Modify business procedures, using systems such as CCE or other applications, to better inform claims specialists of necessary actions when SSI recipients do not provide required information and evidence for Old-Age, Survivors, and Disability Insurance (OASDI) claims.</p>	<p>SSA plans to use CCE to implement this recommendation. However, it does not plan to add it to the CCE roadmap until FY 2025, then it can start the discovery and planning process.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Miscellaneous Benefit Suspensions for Old-Age, Survivors and Disability Insurance Beneficiaries (A-07-19-50799)</i></p> <p>Report Date: 9/21/2020</p> <p>Recommendation 3</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 plans to use the CCE to implement this recommendation. It does not expect to add this issue to the CCE roadmap until FY 2027, when the discovery and planning will begin.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p>Beneficiaries with Representative Payees and Earnings (A-02-17-50143)</p> <p>Report Date: 3/5/2020</p> <p>Recommendation 4</p>	<p>Revise notices that inform beneficiaries and their representative payees 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>Although the revised final notice clearance package is complete. Because of budget constraints on systems resources, SSA is unable to implement. SSA is working to submit a funding request for FY 2027, with an estimated completion date in FY 2025, if approved.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<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 2</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 XVI debt activity with confidence, accuracy, and timeliness.</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 4</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 developing the comprehensive DMP. It anticipates this modernized system will enable SSA to collect, store, monitor, and report Title II and XVI debt activity with confidence, accuracy, and timeliness.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Accounting for, and Monitoring of, Court-ordered Restitutions (A-04-18-50633)</i></p> <p>Report Date: 9/24/2019</p> <p>Recommendation 4</p>	<p>Determine the status of the Department of Justice's collection efforts for the 85 court-ordered restitutions identified in our prior audit and use available collection methods to recover these court-ordered restitutions.</p>	<p>SSA reviewed the 85 cases and determined that 58 had been resolved and the remaining 27 required further review. SSA took action on the 27 cases, including terminating benefits with Department of Justice approval and determining whether court-ordered restitutions applied to adjust recovery of restitution payments.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Dedicated Account Underpayments Payable to Children Receiving Supplemental Security Income (A-04-18-50607)</i></p> <p>Report Date: 9/17/2019</p> <p>Recommendation 2</p>	<p>Identify and take corrective action on the remaining population of SSI recipients with unpaid dedicated account underpayments.</p>	<p>SSA reviewed our population of 21,528 SSI recipients with a dedicated account underpayment and removed recipients with no underpayment, payment status codes indicating SSA could not locate or pay the dedicated account funds, and a date of death greater than 24 months in its records. For the remaining 10,219 cases, SSA completed the necessary actions, such as establishing a dedicated account, installment payment, need for a successor representative payee, or release of funds.</p>	<p>\$ 0</p>	<p>\$ 65,223,112</p>
<p><i>The Social Security Administration's Controls for Identifying Potentially Fraudulent Internet Claims (A-09-18-50655)</i></p> <p>Report Date: 9/13/2019</p> <p>Recommendation 7</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 SSA decides to not 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. After 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>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement (A-09-16-50077)</i></p> <p>Report Date: 8/6/2019</p> <p>Recommendation 2</p>	<p>Based on its revised policy, terminate benefits for the 59 beneficiaries identified by our audit.</p>	<p>On August 28, 2023, SSA released cases for Recommendations 2 through 4 for corrective action by August 26, 2024.</p>	<p>\$ 1,068,642</p>	<p>\$ 0</p>
<p><i>Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement (A-09-16-50077)</i></p> <p>Report Date: 8/6/2019</p> <p>Recommendation 3</p>	<p>Based on its revised policy, 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.</p>	<p>On August 28, 2023, SSA released cases for Recommendations 2 through 4 for corrective action by August 26, 2024.</p>	<p>\$ 114,353,897</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement (A-09-16-50077)</i></p> <p>Report Date: 8/6/2019</p> <p>Recommendation 4</p>	<p>Based on its revised policy, identify and take appropriate action for the 20,710 beneficiaries identified by our 2011 audit whose benefits remained in suspense.</p>	<p>On August 28, 2023, SSA released cases for Recommendations 2 through 4 for corrective action by August 26, 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement (A-09-16-50077)</i></p> <p>Report Date: 8/6/2019</p> <p>Recommendation 5</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>SSA has determined a RETAP alert would be appropriate for these types of cases and is refining the criteria necessary to modify an existing RETAP alert to implement this recommendation. SSA estimates implementation of the alert in FY 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement (A-09-16-50077)</i></p> <p>Report Date: 8/6/2019</p> <p>Recommendation 7</p>	<p>Implement controls to ensure employees change a payment status to whereabouts unknown when they cannot locate a beneficiary who did not return the foreign enforcement questionnaire.</p>	<p>SSA is developing a control in which it will release a monthly report that will identify the S6/S9 cases with international jurisdiction. This will ensure these cases are monitored, prioritized, and accurately processed. SSA anticipates starting to release this report by the end of April 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>Follow-up: Underpayments on Prior Supplemental Security Income Records (A-07-18-50676)</i></p> <p>Report Date: 6/6/2019</p> <p>Recommendation 4</p>	<p>Implement a diary alert for all outstanding underpayments on prior SSI records.</p>	<p>In November 2022, SSA released 9,265 cases with outstanding underpayments to the regions for review and corrective action in November 2022. There are 196 remaining cases pending review, which SSA anticipates completing by the end of March 2024. Once completed, SSA will review the results to determine whether additional cases should be reviewed.</p>	<p>\$ 0</p>	<p>\$ 127,431,265</p>
<p><i>Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits (A-04-18-50651)</i></p> <p>Report Date: 5/15/2019</p> <p>Recommendation 3</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 developing the comprehensive DMP. SSA anticipates this modernized system will enable it to collect, store, monitor, and report Title II debt activity with confidence, accuracy, and timeliness. The target date for the initial DMP release is the end of FY 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Supplemental Security Income Underpayments (A-15-18-50612)</i></p> <p>Report Date: 12/28/2018</p> <p>Recommendation 1</p>	<p>Implement systems controls to ensure compliance with current policy, including the two-Personal Identification Number review process.</p>	<p>SSA has added this issue to the Consolidated Claims Experience (CCE) project. The initial focus of CCE is a Medicare-only claim, followed by simple retirement. SSA anticipates beginning the development on the Supplemental Security Income Underpayments User Interface around 3rd quarter of FY 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>Institutionalized Beneficiaries Who Have Earnings</i> <i>(A-02-17-50140)</i></p> <p>Report Date: 8/20/2018</p> <p>Recommendation 2</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 has added this issue to the CCE project. SSA is in the early development phase of incorporating Title II initial claims functionality into the CCE application; therefore, it has not determined a target implementation date for integrating post-entitlement functionality.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Institutionalized Beneficiaries Who Have Earnings</i> <i>(A-02-17-50140)</i></p> <p>Report Date: 8/20/2018</p> <p>Recommendation 3</p>	<p>Re-examine the controls to prevent the erroneous posting of earnings for individuals with previously removed or disclaimed earnings.</p>	<p>SSA has added this issue to the CCE project, request. SSA is in the early development phase of incorporating Title II initial claims functionality into the CCE application therefore, SSA has not determined a target implementation date for integrating post-entitlement functionality.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>The Social Security Administration's Use of Administrative Tolerance Waivers</i> <i>(A-04-16-50145)</i></p> <p>Report Date: 8/1/2018</p> <p>Recommendation 1</p>	<p>Establish, as part of its Debt Management Modernization initiative, controls in the new Debt Management Product (DMP) that ensures technicians can only use the administrative tolerance waiver for</p>	<p>SSA is developing the comprehensive DMP. SSA anticipates this modernized system will enable it to collect, store, monitor, and report Title II and XVI debt activity with confidence, accuracy, and timeliness. The target date for the DMP project's initial release is FY 2025.</p>	<p>\$ 0</p>	<p>\$ 12,568,202</p>

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
	overpayments allowable under the provision.			
<p><i>Old-Age, Survivors and Disability Insurance Debtors Who Were Not Current on an Installment Agreement (A-04-18-50265)</i></p> <p>Report Date: 5/25/2018</p> <p>Recommendation 1</p>	Review the 12,269 delinquent debtor records and take action, where appropriate, to begin benefit adjustment or recovery using its external collection tools.	As of November 2023, SSA had only 35 cases that required regional stakeholder assistance as the cases involved fraud. As of December 2023, SSA reported it had taken appropriate action on all the cases.	\$ 0	\$ 88,295,888
<p><i>Manual Adjustments to Old-Age, Survivors and Disability Insurance Overpayments (A-07-18-50294)</i></p> <p>Report Date: 4/9/2018</p> <p>Recommendation 4</p>	Identify error-prone Manual Adjustment, Credit, and Award Data Entry (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.	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 determine whether the enhancements planned for DMP would address the primary errors caused by manual adjustments.	\$ 0	\$ 0

Report	Recommendation	Status Per SSA	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration’s Plan to Achieve Self-Support Program (A-08-16-50030)</i></p> <p>Report Date: 9/27/2016</p> <p>Recommendation 3</p>	<p>Establish routine program monitoring and quality control reviews.</p>	<p>The Plan for Achieving Self-Support (PASS) Control and Information System (CIS) application is over 20-years-old. To incorporate the requested changes, a full rewrite is necessary. SSA is working with developers to implement enhancements to the PASS CIS. The developers completed a validation website and SSA is working through the suggested enhancements of the user testing. Once the enhancements are addressed, SSA will begin developing the internal quality control peer review, policy and instructions for the updated application for training. SSA expects to complete these actions by the end of FY 2024.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Supplemental Security Income Overpayments Pending a Collection Determination by the Social Security Administration (A-07-15-15030)</i></p> <p>Report Date: 9/22/2015</p> <p>Recommendation 4</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 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 and 10,756 cases with overpayments. The planned DMP updates will mitigate future cases related to this recommendation.</p>	<p>\$ 0</p>	<p>\$ 0</p>
Total			\$ 1,746,400,198	\$ 2,584,301,178

CLOSED UNIMPLEMENTED RECOMMENDATIONS – AGREED
(As of March 22, 2024)

Report	Recommendation	Status Per the Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Deceased Beneficiaries in Suspended Payment Status</i> <i>(A-08-19-50800)</i></p> <p>Report Date: 11/22/2021</p> <p>Recommendation 6</p>	<p>Develop systems controls to alert technicians when SSA receives death information from sources, such as CMS and the Department of the Treasury, for beneficiaries in suspended payment status.</p>	<p>SSA's third-party death report process includes death information for suspended payment beneficiaries from CMS, the Department of Veterans Affairs, state agencies, the Office of Personnel Management, and friends or neighbors. When SSA receives a report, an alert is generated to the Death Alert Tracking System that generates a "Third-Party Verification" alert for the field office, district office, or area levels.</p> <p>SSA considered the supplementary medical insurance/health insurance Query Response (HIQR) screen; however, it is not considered to be a third-party report of death because it is a query of information. SSA has found the information on HIQR is unreliable and does not have correct or up-to-date data. Therefore, it decided</p>	<p>Based on the results of our review, we estimated approximately 14,000 beneficiaries suspended for address development were deceased. We acknowledge that SSA has systems controls in place to alert technicians when it receives death information from third-party sources so technicians can verify the death information before they terminate benefits. However, SSA could not provide evidence that its systems generated death alerts for 96 percent of sampled beneficiaries with third-party death information in SSA records. We estimated SSA issued, and had not recovered, approximately \$150 million in improper payments after death to</p>	<p style="text-align: center;">\$ 0</p>	<p style="text-align: center;">\$ 0</p>

Report	Recommendation	Status Per the Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>not to create an alert for technicians to use the death data from the HIQR screen.</p> <p>SSA also considered the Department of the Treasury's Do Not Pay and Post Payment Division process; however, it deemed both were not feasible. The Post Payment Division process does not have the data elements necessary to ensure we would accurately record death information on the Numident.</p> <p>Also, SSA found Treasury alerts may duplicate death information it received from other sources. Therefore, the amount of usable data from Treasury may be limited, and SSA decided not to expend its resources on an exchange.</p> <p>Finally, given SSA has a death reporting process to receive information from Electronic Death Registration process with state and Bureau of Vital Statistics agencies, it does not see the need to use the Electronic Verification of</p>	<p>approximately 11,000 beneficiaries suspended for address development at the time of our review. We continue to believe SSA should improve systems controls to alert technicians when it receives death information for beneficiaries in suspended payment status.</p>		

Report	Recommendation	Status Per the Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		Vital Events' Facts of Death service.			

Report	Recommendation	Status Per the Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Windfall Offset Determinations (A-09-18-50697)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 4</p>	<p>Establish a performance service indicator to address the windfall offset workload.</p>	<p>SSA must prioritize goals for budgeted and other top-priority work. SSA’s assessment concluded there is no need to establish additional fixed goals or performance indicators to monitor this workload. Workloads such as this are considered in SSA’s overall workload planning, considering a variety of factors. The windfall offset workload is tracked and monitored by all regions through SSA’s weekly SSI Diary Workload Control Application that provides data on the percentages of offset cases pending, including those over 90 days old. SSA’s program service centers monitor the windfall offset workload using the Management Information report that contains the volume and percentage of pending cases including those over 90 days old. In addition, managers use weekly reports to track pending windfall offset cases at the component and</p>	<p>A time frame to complete windfall offset determinations should be established to ensure benefit payments are issued within a reasonable amount time (that is, within 90 days for most cases based on prior performance service indicators) as delayed payments could have a significant impact or financial hardship for beneficiaries who rely and depend on the benefits.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per the Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>regional levels. The effectiveness of this existing monitoring is the result of the relatively low percentage of aged cases. For example, we found 15.6 percent offset diaries were over 90 days old; however, currently it is 13.8 percent, a decline from during the audit. Additionally, SSA accurately processed 96 percent of windfall offset determinations that were reviewed by us during our review.</p>			

Report	Recommendation	Status Per the Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Enumeration Services during the COVID-19 Pandemic (A-15-21-51015)</i></p> <p>Report Date: 9/30/2022</p> <p>Recommendation 6</p>	<p>Create and implement automated tools to assist staff in navigating through enumeration evidentiary document requirements.</p>	<p>According to SSA, it believes the actions/ decision it made to resolve the recommendation were appropriate and will not take further action. SSA believes the automated tools it has implemented such as The Enumeration Cluster, Online Social Security Number Application Process, Internet SSN Replacement Card, and its SS-5 Number Page address the recommendation by providing both customers and technicians in depth policy and evidentiary document information to assist with completing an SSN application.</p>	<p>According to SSA, it created the Enumeration Cluster and added to PolicyNet in January 2023. This tool consolidates policy, procedures, and resources by topic so technicians can easily locate information pertaining to the enumeration workload.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Follow-up: Deceased Beneficiaries and Recipients with No Death Information on the Numident (A-09-20-50936)</i></p> <p>Report Date: 5/4/2022</p> <p>Recommendation 1</p>	<p>Record death information on the Numident, as appropriate, for the 40 deceased beneficiaries in our sample.</p>	<p>SSA reviewed the 40 sample cases and took corrective action. Of the 40 cases, 7 now have the date of death on the Numident and 33 did not meet the screening criteria for the Continuing Death Data Improvement (CDDI) project. The stringent guidelines set by CDDI reduces the risk of recording incorrect death information on</p>	<p>Our review of cases for Recommendations 1 and 2 found that SSA did not take corrective action to record deaths on the Numident. As discussed in our report, there are implications when deaths are not recorded on the Numident and the deaths identified in our</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per the Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>the Numident. Since the 33 cases did not meet the CDDI screening criteria, SSA is unable to post the deaths to the Numident.</p>	<p>audit should be recorded on the Numident.</p>		
<p><i>Follow-up: Deceased Beneficiaries and Recipients with No Death Information on the Numident (A-09-20-50936)</i></p> <p>Report Date: 5/4/2022</p> <p>Recommendation 2</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>According to SSA, it reviewed 15,736 cases and took corrective action. Of the 15,736 cases: 4,230 have a date of death (DOD) on the Numident; 133 involved erroneous death terminations; 11 involved various factors that prevent posting dates of death to the Numident; and 11,362 cases did not meet the Continuing Death Data Improvement (CDDI) project screening, and SSA is unable to post the deaths to Numident.</p>	<p>Our review of cases for Recommendations 1 and 2 found that SSA did not take corrective action to record deaths on the Numident. As discussed in our report, there are implications when deaths are not recorded on the Numident and the deaths identified in our audit should be recorded on the Numident.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per the Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Social Security Administration Beneficiaries Eligible for Total and Permanent Disability Federal Student Loan Discharge (A-06-17-50281)</p> <p>Report Date: 11/9/2020</p> <p>Recommendation 1</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 determined it was unable to implement the recommendation. Each quarter, the Department of Education (ED) sends SSA approximately 50 million SSNs quarterly to determine if the student loan borrower has a disability with a medical improvement not expected (MINE) status. SSA would have to review approximately 5 million records to determine if the proper coding is accurate. Reviewing the records would require that employees manually review the medical file to determine whether the coding is correct. This process cannot be automated, and SSA does not have the resources to review 5 million records.</p>	<p>SSA says approximately 400,000 of the 5 million borrowers are disability beneficiaries with an MNE status. Further, SSA officials stated verifying the medical diary reason code/MINE status of the other 4.7 million borrowers' status cannot be automated. Our work determined about 1 million of the 5 million borrowers received disability benefits at the time of the match—a requirement for student loan discharge. It is from the 1 million borrower population that SSA identifies 300,000 to 400,000 with MINE status.</p>	<p>\$ 5,656,560</p>	<p>\$ 20,276,826</p>

Report	Recommendation	Status Per the Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration’s Rejection of State Electronic Death Registration Reports (A-08-18-50499)</i></p> <p>Report Date: 9/21/2020</p> <p>Recommendation 3</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 agreed to disagree with this recommendation.</p>	<p>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. In addition, SSA did not post 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.</p>	<p>\$ 62,943</p>	<p>\$ 84,615</p>

Report	Recommendation	Status Per the Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Supplemental Security Income Underpayments Due Deceased Recipients (A-06-18-50608)</i></p> <p>Report Date: 9/10/2019</p> <p>Recommendation 2</p>	<p>Remove any of the approximately \$540 million in remaining underpayments that are not payable.</p>	<p>SSA removed an additional \$50 million from its underpayment liability on its FY 2019 financial statement. SSA has also evaluated potential manual and systematic actions to remove underpayments from the Supplemental Security Record and concluded it will not expend further resources on this effort. SSA continues to properly report the underpayment liability in its financial statements.</p>	<p>Removing invalid underpayments from SSA's records would eliminate the risk the underpayments are erroneously or fraudulently disbursed and eliminate the need for massive end-of-year adjusting entries required to make SSA's financial statements accurately reflect legitimate amounts payable to recipients and survivors.</p>	<p>\$ 467,994,323</p>	<p>\$ 0</p>
<p><i>Supplemental Security Income Underpayments Due Deceased Recipients (A-06-18-50608)</i></p> <p>Report Date: 9/10/2019</p> <p>Recommendation 3</p>	<p>Establish a process to timely remove from deceased recipients' records any Supplemental Security Income (SSI) underpayments that are not payable.</p>	<p>SSA removed an additional \$50 million from its underpayment liability on its FY 2019 financial statement. SSA has also evaluated potential manual and systematic actions to remove underpayments from the Supplemental Security Record and concluded it will not expend further resources on this effort. SSA continues to properly report the underpayment liability in its financial statements.</p>	<p>Removing invalid underpayments from SSA's records would eliminate the risk the underpayments are erroneously or fraudulently disbursed and eliminate the need for massive end-of-year adjusting entries 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 Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits (A-04-18-50651)</i></p> <p>Report Date: 5/15/2019</p> <p>Recommendation 1</p>	<p>Review the 1,030 terminated contingently liable records and take action to adjust benefits.</p>	<p>SSA agreed to disagree with us on this recommendation.</p>	<p>Until we can (1) determine proper action has been taken, where appropriate, on the 1,030 records and (2) verify a sample of cases to ensure SSA did take proper action, we believe this recommendation should remain open unless Office of Audit (OA) management believes another review should be conducted.</p>	<p>\$ 0</p>	<p>\$ 2,668,837</p>
<p><i>Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits (A-04-18-50651)</i></p> <p>Report Date: 5/15/2019</p> <p>Recommendation 2</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 or seek recovery through additional debt collection tools.</p>	<p>SSA agreed to disagree with us on this recommendation.</p>	<p>Until we can (1) determine proper action has been taken, where appropriate, on the 4,690 records and (2) verify a sample of cases to ensure SSA did take proper action, we believe this recommendation should remain open unless OA management believes another review should be conducted.</p>	<p>\$ 0</p>	<p>\$ 15,101,940</p>

Report	Recommendation	Status Per the Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Higher Benefits for Dually Entitled Widow(er)s Had They Delayed Applying for Retirement Benefits (A-09-18-50559)</i></p> <p>Report Date: 2/14/2018</p> <p>Recommendation 1</p>	<p>Take action, as appropriate, for the 41 beneficiaries identified by our audit.</p>	<p>SSA agreed to disagree with 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>
<p><i>Higher Benefits for Dually Entitled Widow(er)s Had They Delayed Applying for Retirement Benefits (A-09-18-50559)</i></p> <p>Report Date: 2/14/2018</p> <p>Recommendation 2</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 agreed to disagree with 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><i>Higher Benefits for Dually Entitled Widow(er)s Had They Delayed Applying for Retirement Benefits (A-09-18-50559)</i></p> <p>Report Date: 2/14/2018</p> <p>Recommendation 4</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</p>	<p>SSA plans to add the activity to the IT roadmap for implementation but has not done so. 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 Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		move forward to add the activity to an Information Technology (IT) roadmap for implementation.			
<p><i>Widow(er)s Eligible for an Earlier Initial Month of Entitlement (A-09-17-50187)</i></p> <p>Report Date: 8/7/2017</p> <p>Recommendation 1</p>	Take appropriate action for the 101 widow(er)s we identified.	SSA agreed to disagree with this recommendation.	SSA assumed the cases were processed correctly even though there was no documentation to support the month of entitlement decision. At a minimum, SSA should contact the sampled beneficiaries to determine whether its assumption is correct.	\$ 0	\$ 261,821
<p><i>Widow(er)s Eligible for an Earlier Initial Month of Entitlement (A-09-17-50187)</i></p> <p>Report Date: 8/7/2017</p> <p>Recommendation 2</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.	SSA agreed to disagree with this recommendation.	SSA assumes the error cases were processed correctly even though there was no documentation to support the month of entitlement decision. At a 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	\$ 0	\$ 285,191,557

Report	Recommendation	Status Per the Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
			who were eligible for additional benefits.		
<p><i>The Social Security Administration's Telework Program and Its Effect on Customer Service (A-04-17-50267)</i></p> <p>Report Date: 7/12/2017</p> <p>Recommendation 3</p>	<p>Determine the effect telework has on customer wait times when a field office (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, especially for FOs that experience an unusually high number of visitors.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Individual Representative Payees Who Do Not Have a Social Security Number in the Social Security Administration's Payment Records (A-09-16-50159)</i></p> <p>Report Date: 2/17/2017</p> <p>Recommendation 2</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 agreed to disagree with this recommendation.</p>	<p>SSA must keep its payment records current and accurate. An incorrect representative payee SSN on the 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>

Report	Recommendation	Status Per the Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Plan to Achieve Self-Support Program (A-08-16-50030)</i></p> <p>Report Date: 9/27/2016</p> <p>Recommendation 1</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 CIS to include adding fields to gather data on suspend, completion, compliant, and closed plans and allow it to generate various reports/listings. SSA anticipates the CIS system to be fully functional by Fiscal Year (FY) 2022.</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 the number of PASS work goals a disabled individual could have.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>The Social Security Administration's Plan to Achieve Self-Support Program (A-08-16-50030)</i></p> <p>Report Date: 9/27/2016</p> <p>Recommendation 2</p>	<p>Evaluate the PASS program's impact on disability rolls periodically.</p>	<p>On April 5, 2022, SSA notified us that the PASS Control and Information System (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</p>	<p>Based on SSA's plans this has not been accomplished. 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</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per the Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>evaluate the baseline data gathered to set future goals. SSA continues to believe it has a process in place to address the recommendation.</p>	<p>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.”</p>		
<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 1</p>	<p>Take steps, including necessary policy and systems changes, to ensure FOs 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 agreed to disagree with 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</p>	<p>\$ 0</p>	<p>\$ 0</p>

Report	Recommendation	Status Per the Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
			<p>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>Higher Retirement Benefits Payable to Families of Disabled Beneficiaries (A-09-14-34080)</p> <p>Report Date: 2/2/2016</p> <p>Recommendation 1</p>	<p>Take appropriate action for the 159 beneficiaries and their families identified by our audit.</p>	<p>SSA agreed to disagree with this recommendation.</p>	<p>Beneficiaries and their families may be eligible for higher benefits.</p>	<p>\$ 537,737</p>	<p>\$ 0</p>

Report	Recommendation	Status Per the Agency	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 2</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 agreed to disagree with 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)</p> <p>Report Date: 2/2/2016</p> <p>Recommendation 3</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 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>
<p>Improper Use of Children's Social Security Numbers (A-03-12-21269)</p> <p>Report Date: 3/31/2014</p> <p>Recommendation 3</p>	<p>Add a verification response code to the Social Security number (SSN) Verification Service to notify employers when a child's 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. The Social Security Administration (SSA) does not have a date for implementation.</p>	<p>SSA should provide a response that alerts employers when it is 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>

Report	Recommendation	Status Per the Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Direct Deposit Changes Initiated Through Financial Institutions and the Social Security Administration's Internet and Automated 800-Number Applications (A-14-12-21271)</i></p> <p>Report Date: 12/20/2012</p> <p>Recommendation 8</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 resource allocations for this project, the SSI notice change must undergo an IT 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 and Disability Policy, to implement the SSI direct deposit notice language if/when funds become available.</p>	<p>It is important that SSA address direct deposit changes for all beneficiaries and recipients. Although we acknowledge 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 Agency	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Title II Deceased Beneficiaries Who Do Not Have Death Information on the Numident (A-09-11-21171)</i></p> <p>Report Date: 7/9/2012</p> <p>Recommendation 1</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 based on our disagreement with closing the recommendation. SSA continues considering this recommendation closed, as the recommendation states to "analyze its death processing system...." SSA analyzed its death processing system and implemented a match to ensure death recorded on the Master Beneficiary (MBR) and Supplemental Security Records (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 incorrect/ incomplete death processing. The first phase of this redesign will go into production August 2014.</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 (DMF), Earnings After Death Program and e-Verify.</p>	<p>\$ 0</p>	<p>\$ 0</p>
			Total	\$ 883,497,843	\$ 455,403,532

CLOSED UNIMPLEMENTED RECOMMENDATIONS – DISAGREED
(As of March 22, 2024)

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Customer Wait Times in the Social Security Administration's Field Offices (A-04-18-50260)</i></p> <p>Report Date: 2/6/2018</p> <p>Recommendation 2</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 agreed to disagree with us on this recommendation.</p>	<p>SSA did not clarify how its future redesign would meet the intent of our recommendation. Many of the initiatives in the Agency's Plan were not expected to be implemented until 2022 or later. In February 2023, we reviewed customer wait times because there was media attention regarding SSA customers waiting outside FOs in the summer heat in 2022.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Funds Dedicated to Address Program Integrity and Hearings Backlog Workloads (A-15-19-50885)</i></p> <p>Report Date: 8/14/2023</p> <p>Recommendation 1</p>	<p>Create an internal control or system edit to ensure SSA employees contact a beneficiary and complete an SSA-455, <i>Disability Update Report</i>, before they mark a CDR mailer as deferred.</p>	<p>SSA's position to disagree has not changed. SSA still continues to believe this internal control is not necessary, as the current CDR mailer process already includes detailed steps for technicians to contact beneficiaries and complete an SSA-455, <i>Disability Update Report</i> before marking a CDR mailer as deferred.</p>	<p>SSA needs to create a control or system edit to ensure contact of a beneficiary is completed, as well as enhance the quality review process to effectively find the errors that were noted in this review.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Follow-up Review of Self-employment Earnings Removed from the Master Earnings File (A-06-21-51020)</i></p> <p>Report Date: 9/26/2023</p> <p>Recommendation 3</p>	<p>Delete all disclaimed self-employment income for Tax Years 2012 through 2019 that remain in the Earnings Suspense File unless the earnings were reported with a name that clearly differed from the name on the earnings record to which they were originally posted.</p>	<p>SSA disagreed stating there is no basis to presume disclaimed self-employment income (SEI) should be deleted from the Earnings Suspense File until the IRS tells SSA SEI reported on a tax return is fraudulent or requires correction. SEI is reported. . . on Tax Form 1040, and <i>Self-Employment Contribution Act</i> tax is paid with those returns. The IRS is solely responsibility for determining whether SEI reported on a tax return is incorrect.</p>	<p>The individuals under whose personally identifiable information the earnings were initially reported provided the basis to presume the earnings should be deleted when they disclaimed the earnings and acknowledged the earnings were fraudulent or illegitimate.</p>	<p>\$ 67,137,261</p>	<p>\$ 0</p>
<p><i>Whistleblower Protection for Contractors (152306)</i></p> <p>Report Date: 9/27/2023</p> <p>Recommendation 3</p>	<p>Ensure contracts from other Federal agencies are readily available to determine whether the contract includes required Federal Acquisition Regulation clauses, by including a copy of the initial award issued by other agencies in SSA's Streamlined Acquisition System.</p>	<p>SSA disagrees. Active Federal Supply Schedule and Government-wide Acquisition Contracts are readily available online. There is no operational advantage to saving copies of those contracts to SSA's acquisition system.</p>	<p>SSA should include other agencies' contracts in its acquisition system to confirm whether all applicable FAR clauses (such as the whistleblower language) are in the other agencies' contracts.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Government Pension Data for the Windfall Elimination Provision and Government Pension Offset Determinations (A-13-20-50970)</p> <p>Report Date: 9/28/2023</p> <p>Recommendation 1</p>	<p>Determine whether to seek legislation to amend the Internal Revenue Code to permit the IRS to share with SSA noncovered pension data for all OASDI beneficiaries.</p>	<p>SSA disagrees. The decision to propose legislation depends on multiple factors, many outside of its control. Additionally, the legislative proposal process is pre-decisional and deliberative; therefore, SSA cannot discuss this process outside the information published in the President's Budget.</p>	<p>As stated in our report, we continue to recommend SSA consider whether to seek legislative changes to amend the IRS code to permit the IRS to share with SSA non-covered pension data for all OASDI beneficiaries. SSA can work with the Office of Management and Budget on proposed legislation during the President's budget cycle. We believe proposed legislation and enacted changes in the IRS code will allow SSA to reduce improper payments related to Windfall Elimination Provision and Government Pension Offset.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Fiscal Year 2023 Ransomware Prevention and Response Performance Audit Report (142309)</i></p> <p>Report Date: 9/27/2023</p> <p>Recommendation 2</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's position for this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Fiscal Year 2023 Ransomware Prevention and Response Performance Audit Report (142309)</i></p> <p>Report Date: 9/27/2023</p> <p>Recommendation 3</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's position for this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Fiscal Year 2023 Ransomware Prevention and Response Performance Audit Report (142309)</i></p> <p>Report Date: 9/27/2023</p> <p>Recommendation 4</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's position for this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Fiscal Year 2023 Ransomware Prevention and Response Performance Audit Report (142309)</i></p> <p>Report Date: 9/27/2023</p> <p>Recommendation 6</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's position for this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Security of the Web Identification, Authentication, and Access Control Systems (142311)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 6</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's position for this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Security of the Web Identification, Authentication, and Access Control Systems (142311)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 8</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's position for this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Security of the Web Identification, Authentication, and Access Control Systems (142311)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 9</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's position for this recommendation.</p>	<p>The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Manually Processed Old-Age, Survivors and Disability Insurance Benefit Termination Actions (A-07-21-51043)</p> <p>Report Date: 9/27/2023</p> <p>Recommendation 3</p>	<p>Create a feature in the Manual Adjustment, Credit, and Award Data Entry (MACADE) system that allows SSA employees to review the notice and make any necessary corrections without requiring a separate action.</p>	<p>SSA disagrees. It is not feasible for the MACADE system to preview notices for technicians. SSA's system generates notices only after an overnight batch process updates the Master Beneficiary Record (MBR).</p>	<p>We continue to believe SSA should address the accuracy and quality of notices generated from the information input into MACADE. We acknowledge MACADE does not process actions but instead forwards all inputs to the Manual Adjustment, Credit, and Award Process (MADCAP) system for processing at the end of each business day. MADCAP then processes the inputs, updates the MBR with data entered on the MACADE screens, and generates notices overnight. SSA policy states employees must review completed notices, but its systems do not allow employees to do so the same day they input information into MACADE. A feature that allows employees to review and correct notices without a separate action would resolve the issue of employees submitting actions for processing without reviewing the notices. As our audit demonstrated, SSA issued</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
			<p>notices with incorrect or incomplete information. As such, we continue to believe SSA should consider how it can address the limitations that affect notice accuracy and quality as it works to modernize or replace its existing systems.</p>		

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Follow-up Review of Self-employment Earnings Removed from the Master Earnings File (A-06-21-51020)</i></p> <p>Report Date: 9/26/2023</p> <p>Recommendation 1</p>	<p>Amend policies to clearly instruct employees to delete self-employment income, rather than transfer it to the earnings suspense file, when the numberholder under whose personal information the earnings were reported disclaims the earnings.</p>	<p>SSA continues to disagree with the recommendation. It is removing the disclaimed self-employment income (SEI) from the individual's record and, where appropriate, holding it in a suspense file until it can determine whether the SEI should be deleted, remain on the individual's record, be added to the correct individual's record or demonstrates there are situations where wage/ income reported to SSA cannot be identified and credited to the proper individual's earnings record. By retaining certain disclaimed earnings in the Earnings Suspense File (ESF), it provides time for SSA and the Internal Revenue Service (IRS) to conduct any necessary investigations and make the appropriate SEI determination. SSA's actions in this regard help maintain the integrity of the Trust Funds.</p>	<p>SSA's position is that it cannot delete reported earnings without an IRS action. However, SSA's assertion is contrary to (1) Federal statute that grants SSA the authority to correct earnings before the time limitation expires or delete earnings after the time limitation expires; (2) existing Agency policy that explains conditions required to transfer earnings to the ESF and provides examples of disclaimed earnings that SSA should delete; and (3) past practice, as demonstrated by the \$668 million in SEI that SSA deleted during our audit period with little or no IRS action. It appears the Agency intends to begin transferring nearly all disclaimed SEI to the ESF including when (1) taxpayers acknowledge falsifying the earnings to obtain the Earned Income Tax Credit, (2) identity thieves falsify the earnings on fraudulently filed tax returns, and (3) SSA formally determines the earnings are not bona fide.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Trusts (A-02-21-51026)</i></p> <p>Report Date: 9/22/2023</p> <p>Recommendation 5</p>	<p>Establish metrics and controls to ensure for the timely review of field office (FO) employees' trust determinations.</p>	<p>SSA continues to disagree with this recommendation. It must prioritize goals for budgeted and top-priority work. As previously stated, other workloads such as this are considered as part of SSA's overall workload planning, which takes into account a variety of factors. It is not feasible to establish additional fixed goals without considering how they would affect SSA's other work and its ability to achieve its priority targets.</p>	<p>We identified 91 cases that had been pending in the SSI Trust Monitoring System since 2021 or earlier, some since 2016. The fact that these cases remained in a pending status in SSI Trust Monitoring System for years demonstrates the consequences of not establishing metrics and controls over this workload. We continue to believe SSA needs to establish metrics and controls to ensure the timely review of FO employees' trust determinations.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Workers Comp Lump Sum Settlements (012308)</p> <p>Report Date: 9/21/2023</p> <p>Recommendation 8</p>	<p>Evaluate the effectiveness of the strike team in Processing Center (PC) 5 and whether strike teams should be established in other PCs.</p>	<p>The Social Security Administration (SSA) continues to disagree. The PC 5 strike team was created to target the large volume and age of its workers' compensation (WC) offset workload, not specifically to address the quality issues highlighted in this audit. SSA must weigh establishing strike teams in other PCs against its many other workload priorities given its tight resources. In reference to the strike team receiving refresher training, Recommendations 6 and 7 will provide reminders and training to the technicians.</p>	<p>We still believe SSA should evaluate the effectiveness of the PC 5 strike team and whether strike teams should be established in other PCs. Although SSA created the PC 5 strike team to address the increasing volume of WC cases (the quality issues highlighted in this audit), we believe it also helps with accurate processing of WC cases because the strike team received refresher training. If strike teams are formed in other PCs and the team members also receive refresher training on WC compensation cases similar to what was provided at PC 5, this could help improve with accurately processing WC cases nationwide.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Workers Comp Lump Sum Settlements (012308)</p> <p>Report Date: 9/21/2023</p> <p>Recommendation 9</p>	<p>Review the 193,950 WC cases in our population to identify and correct the estimated 151,281 cases with errors.</p>	<p>SSA continues to disagree. Without conclusive evidence the cases have errors, SSA cannot justify expending resources to undertake review of such a large volume of cases.</p>	<p>SSA should review the population of cases we identified despite its disagreement with the recommendation. Almost 80 percent of the lump-sum settlements in our sample were not processed correctly because staff did not follow policy and procedures. We estimate SSA improperly paid an estimated 151,000 beneficiaries approximately \$360 million. We project SSA will need an additional 278,000 work hours, costing a minimum of \$7.9 million in salary costs, to correct the processing issues in the population. Since the costs are less than the estimated improper payments in our review and SSA's 2021 and 2022 payment accuracy reports projected errors of \$1.537 and \$1.1 billion, respectively, for WC cases over 5-year periods. We believe reviewing the cases would be a good use of SSA's resources and lead to more accurate payments. However, it is SSA's decision as to how it uses its resources.</p>	<p>\$ 0</p>	<p>\$ 359,839,314</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Processing Non-citizens' Original Social Security Numbers Electronically Through Enumeration Programs (A-08-22-51136)</p> <p>Report Date: 9/20/2023</p> <p>Recommendation 3</p>	<p>Implement a control to ensure employees follow policy when they clear alerts that result in improper assignment of SSNs.</p>	<p>SSA disagrees with this recommendation. We report SSA's business processes have a 0.2-percent error rate when they assign SSNs through Enumeration at Entry (EAE) and Enumeration Beyond Entry (EBE). This low error rate indicates SSA has integrity checks and processes in place. The Enumeration Batch Processing system cross-references the critical data elements in every EBE/EAE application against critical data elements in SSA's existing records. The system automatically issues an original or replacement SSN card according to the results of the data match, or it generates an Enumeration Feedback Message to the jurisdictional field office when the comparison results indicate a possible match. A technician then evaluates the information and makes a final determination, following established policy.</p>	<p>This recommendation is important because it would improve program integrity and reduce the opportunity for fraud. We recognize the error rate is small, but these errors result in individuals receiving a second SSN. As a result, SSA must expend resources to cross-reference these numbers to the one individual. We have published multiple reports in the past showing where cross-referenced SSNs lead to additional work for SSA and increase the risk of improper payments and fraudulent activity.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Processing Non-citizens' Original Social Security Numbers Electronically Through Enumeration Programs (A-08-22-51136)</i></p> <p>Report Date: 9/20/2023</p> <p>Recommendation 4</p>	<p>Work with the Department of Homeland Security (DHS) and state to update the Memorandums of Understanding to include a quality review program that ensures accurate data are provided. Additionally, the Memorandums should include training of DHS and State employees, when needed.</p>	<p>SSA continues to disagree. DHS and State employees do not enter or process information for enumeration. Rather, DHS and State collect information in the normal course of its business and sends SSA the data necessary to assign SSNs to qualified individuals. As part of its ongoing efforts to improve EAE and EBE, SSA will continue to emphasize with DHS and State the need to receive parental data when available.</p>	<p>We continue to believe SSA should implement this recommendation to ensure the data it receives is complete and supports its program needs. SSA depends on DHS and State to provide the data it needs to process an SSN application and permits these agencies to record "unknown" in such fields as Mother's Name, Father's Name, and City of Birth. While permitting DHS and State to record "unknown" does not interrupt SSA's enumeration process, it does affect the integrity of SSA's Numident and internal processes. Though we agree SSA should continue to emphasize with DHS and State the need to receive parental data when available, this does not adequately address the concern. Ultimately, a quality review program and training, where needed, would identify issues that affect the quality of data received.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Processing Non-citizens' Original Social Security Numbers Electronically Through Enumeration Programs (A-08-22-51136)</i></p> <p>Report Date: 9/20/2023</p> <p>Recommendation 5</p>	<p>Design and implement a quality review plan to monitor the enumeration data received via EAE and EBE and develop training for DHS and State employees based on the inaccurate enumeration data.</p>	<p>SSA continues to disagree. DHS and State employees do not enter or process information specifically for enumeration. Rather, DHS and State collect information in the normal course of its business and sends SSA the data necessary to assign SSNs to qualified individuals. Receipt of "unknown" for non-critical elements does not make the data inaccurate.</p>	<p>We continue to believe SSA should implement this recommendation to ensure the data it receives are complete and help maintain the integrity of SSA's Numident and enumeration processes. SSA considers certain fields, such as parents names, "non-critical" and permits "unknown" in these data fields. However, our findings showed not having this information contributed to individuals receiving a second SSN. Allowing "unknown" in its data fields makes it less likely SSA employees will recognize multiple SSN assignment.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>The Social Security Administration's Controls over Modernized Development Worksheets (A-02-22-51157)</i></p> <p>Report Date: 9/18/2023</p>	<p>Update policy to require that employees process Modernized Development Worksheet (MDW) requests within set timeframes.</p>	<p>SSA continues to disagree. SSA must prioritize goals for budgeted and other top-priority work. Other workloads are considered as part of its overall workload planning considering a variety of factors. It is not feasible to establish additional fixed goals without considering how they will affect SSA's other work and its ability to achieve</p>	<p>SSA stated "it is not productive to establish additional fixed goals" as it already has a number of goals in processing MDWs as well as an escalation process in place. However, our review showed that despite its tracking and processing mechanisms in place for this workload, SSA employees did not complete the actions</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
Recommendation 1		its priority targets. Also, managers have access to daily/weekly reports to track pending MDWs at the component level. There is also an escalation process for priority and dire need cases that allows FO, teleservice center, and PC managers to send a manager-to-manager request to another component; these requests are considered high priority.	requested within SSA's timeframes for MDWs associated with 29 percent of the beneficiaries in our sample. Employees did not have to meet SSA's MDW follow-up timeframes because SSA policy did not require that they do so. We continue to believe MDWs should be processed within set timeframes.		
<p><i>The Social Security Administration's Controls over Modernized Development Worksheets (A-02-22-51157)</i></p> <p>Report Date: 9/18/2023</p> <p>Recommendation 2</p>	Implement controls to ensure employees take all actions requested before they close MDWs.	SSA continues to disagree. The Agency has such controls in place as part of the quality review process, PQR-PC, and the Office of Quality Review's SSA-93 Quality Review. PQR-PC is a national web-based quality tool for PCs that selects cases for random review, documents review findings and provides reports for error trend monitoring. Per GN 04410.010, the Office of Quality Review also conducts a random sample of cases each month as part of the Retirement, Survivors, and Disability Insurance quality	While SSA has several processes in place to monitor MDW processing, including its PC and quality review experts' quality review, our work demonstrates that their quality reviews, feedback to technicians, and tracking of error trends did not effectively prevent employees from closing MDWs without taking the actions requested, which led to delayed service and payments for its customers.	\$ 0	\$ 841,409,257

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		review process. Office of Quality Review feedback and findings requiring corrective action are submitted to the FOs and PCs via the SSA-93 Quality Review website.			
<p><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Real Properties (022328)</i></p> <p>Report Date: 9/1/2023</p> <p>Recommendation 6</p>	Review system processing of names to reduce inaccurate name mismatches.	SSA disagreed stating OIG's analysis found the electronic property search software is at least 96-percent accurate. SSA completed extensive analysis and consultation with stakeholders to determine the screening threshold. The current threshold appropriately balances reducing inaccurate name matches and preventing erroneous exclusions. Therefore, SSA does not plan to review the screening threshold.	SSA stated it had completed analysis and consultation with stakeholders to ensure the screening threshold appropriately reduced inaccurate name mismatches and exclusions. SSA further reported it made its decision on the screening threshold in Calendar Year 2017. Given that half the name mismatches we reviewed were excluded when the names appeared to match, and SSA completed its last review of the name-matching process over 5 years ago, we continue to recommend that SSA review system processing of names to attempt to reduce inaccurate name mismatches.	\$ 0	\$ 0
<p><i>Controls over the Social Security Administration's</i></p>	Create a performance standard that requires that teleservice center	SSA disagrees. During the pandemic, supervisors and support staff who normally	SSA noted it has begun distributing a monthly service observation compliance	\$ 0	\$ 0

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>National 800-number Service During the COVID-19 Pandemic (A-02-21-51079)</p> <p>Report Date: 8/29/2023</p> <p>Recommendation 1</p>	<p>managers and other employees who conduct service observations conduct a minimum of three service observations for each qualified 800-number employee per month, as required by SSA policy.</p>	<p>conducted service observations, handled connectivity issues and system problems to enable employees to answer incoming calls. As SSA's telephone system stabilized, it steadily increased the number of service observations for each employee. To ensure SSA continues increasing the number of service observations, it began distributing a monthly service observation compliance report to managers at each national 800-number site. SSA expects the new compliance report will promote visibility of the issue with regional leadership and support a process centered on accountability.</p>	<p>report to managers. SSA believes the compliance report "...will promote visibility of the issue with regional leadership and support a process centered around accountability." While the compliance report may increase visibility, it does not require that managers conduct the required minimum of three service observations for each qualified 800-number employee per month. We continue to believe a performance standard is needed.</p>		
<p>Controls over the Social Security Administration's National 800-number Service During the COVID-19 Pandemic (A-02-21-51079)</p>	<p>Create policy to ensure all problematic calls identified through speech analytics are referred to regional management and regional management intervenes with the 800-number employees referred within defined timeframes to</p>	<p>SSA disagrees. The responsible management official reviews each referred call and, with advice from labor and employee relations staff as well as the Office of the General Counsel, determines the appropriate action. Managers handle</p>	<p>Although SSA stated its managers handle referrals on a case-by-case basis, we found many employees had additional problematic calls identified through speech analytics after their first referral to regional management but before</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Report Date: 8/29/2023</p> <p>Recommendation 2</p>	<p>ensure prompt interventions address problematic and/or inadequate customer service.</p>	<p>each referral on a case-by-case basis. The timeline for each action depends on the circumstances of the referral, the amount of evidence needed, the availability of the employee, and other factors.</p>	<p>management's initial intervention. Once regional management intervened, employees generally had fewer additional referrals, demonstrating the importance of the timeliness of interventions. We continue to believe SSA needs to establish defined timeframes for when management interventions should occur.</p>		
<p><i>Numberholders Age 100 or Older Who Did Not Have Death Information on the Numident (A-06-21-51022)</i></p> <p>Report Date: 7/31/2023</p> <p>Recommendation 1</p>	<p>Use the death information already in its records to input death information on 2.5 million numberholders' Numident records.</p>	<p>SSA disagrees and stated we included these records in prior audit recommendations, and it has addressed them. Through SSA's analysis, it determined updating death information on these records poses a significant risk of recording incorrect death information on the Numident.</p>	<p>SSA non-action results in the continued exclusion of the 2.5 million numberholders' information from the DMF.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Numberholders Age 100 or Older Who Did Not Have Death Information on the Numident (A-06-21-51022)</p> <p>Report Date: 7/31/2023</p> <p>Recommendation 2</p>	<p>Use death information in Centers for Medicare & Medicaid Services (CMS) and various state death data files to input death information on approximately 498,000 Numident records.</p>	<p>SSA disagrees. It regularly receives death information from CMS through a data exchange. SSA must verify any death information it receives from CMS before it records the data in its records. SSA has made significant progress posting death data from "various state death data files." SSA established screening criteria to select records for update. Cases that do not meet SSA's screening criteria are excluded from the updates. As it receives original state files, it will add historical state death information that meets SSA's screening criteria.</p>	<p>SSA non-action results in the continued exclusion of the approximately 500,000 numberholders' information from the DMF. Resolving these discrepancies will improve the accuracy and completeness of the DMF.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p>Numberholders Age 100 or Older Who Did Not Have Death Information on the Numident (A-06-21-51022)</p> <p>Report Date: 7/31/2023</p> <p>Recommendation 3</p>	<p>Develop a methodology to annotate death information on the Numident records of the approximately 15.8 million remaining non-current beneficiary numberholders identified in our audit.</p>	<p>SSA disagrees. While it understands our assumption that these individuals are likely deceased, SSA does not have death information for them. Therefore, SSA cannot record the information on these non-beneficiary Numident records. As noted in the report, SSA previously attempted to develop a methodology to annotate death information on the Numident for non-beneficiaries who have exceeded maximum reasonable life expectancy; however, SSA found the possible solutions would have limited or no benefit for the administration of its programs and were too costly to implement. Other entities that rely on death data could consider taking steps for individuals presumed deceased based on age.</p>	<p>SSA determined the estimated \$5.5 to \$9.7 million in expenditures to correct these errors was too costly to implement and the effort would have limited benefit to SSA programs. We acknowledge that almost none of the numberholders discussed in the report receive SSA payments. However, SSA issued each person a valid SSN, and these SSNs could allow for a wide range of abuse. The report discusses employers' use of more than 100,000 of these SSNs to report the payment of more than \$8 billion in wages. We also note we initiated our 2015 review upon receipt of information that a man had opened several bank accounts using SSNs that belonged to numberholders born in the 1800s who had no death information on the Numident. In addition to being used to obtain employment or open bank accounts, identity thieves can</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
			<p>use these SSNs to create synthetic identifies, obtain credit, government benefits, or private insurance. Including these records in the DMF would alert users to the suspect nature of activities occurring under these SSNs. SSA suggests entities that rely on SSA's death data independently consider taking steps to presume death for the aged individuals in its own databases. While SSA had access to each numberholders' birth information when it issued these SSNs, it is not clear the entities that rely on SSA's death data have access to accurate birth information, which would be required to make such determinations.</p>		

Title	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 2</p>	<p>Establish a timeliness goal for resolution of Numident death alerts.</p>	<p>SSA disagrees with this recommendation because it is not feasible to establish additional fixed goals without affecting its workloads and its ability to achieve already-established goals.</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 had issued about \$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 4</p>	<p>Establish management controls to periodically ensure Numident death alerts are resolved in a timely manner.</p>	<p>SSA disagrees with this recommendation because it has 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. SSA's 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 to timely resolve these death alerts would prevent more than \$1 million in monthly improper payments.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Numident Death Alerts (A-06-21-51086)</i></p> <p>Report Date: 9/30/2022</p> <p>Recommendation 7</p>	<p>Consider working with the states to expand access to electronic vital records.</p>	<p>SSA disagrees with this recommendation because it is evaluating legal issues to determine whether it can use electronic vital records to meet evidentiary requirements. It is premature for the Agency 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 its 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><i>The Social Security Administration's Enumeration Services during the COVID-19 Pandemic (A-15-21-51015)</i></p> <p>Report Date: 9/30/2022</p> <p>Recommendation 2</p>	<p>Update quality control reviews to include comparison of SSN Application Process 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>SSA disagrees. Recommendation 2 is not compatible with SSA's established enumeration policies and procedures. During the pandemic, the Agency implemented temporary policy flexibilities to address the public's needs while following appropriate safety protocols. In April 2022, SSA resumed in-person services nationwide with(out) an appointment, rescinded temporary policy flexibilities, and reverted to established policies and procedures. Recommendation 2 addresses errors we found</p>	<p>Given the errors we observed during our audit, we believe SSA needs to implement Recommendation 2 because it needs to ensure the accuracy of the SSN Application Process inputs by comparing them to the applicant-submitted Form SS-5 and evidentiary documents.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		based on temporary pandemic guidelines that SSA has since rescinded.			
<p><i>The Social Security Administration's Enumeration Services during the COVID-19 Pandemic (A-15-21-51015)</i></p> <p>Report Date: 9/30/2022</p> <p>Recommendation 3</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>SSA disagrees. Recommendation 3 is not compatible with the Agency's established enumeration policies and procedures. During the pandemic, SSA implemented temporary policy flexibilities to address the public's needs while also following appropriate safety protocols. In April 2022, it resumed in-person services nationwide with(out) an appointment, rescinded temporary policy flexibilities, and reverted to established policies and procedures. Recommendation 3 addresses errors we found based on temporary pandemic guidelines that SSA has since rescinded.</p>	<p>We believe SSA needs to implement Recommendation 3 because, if employees continue conducting 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>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Follow-up on Controls over Special Payment Amount Overpayments for Social Security Beneficiaries (A-09-19-50794)</i></p> <p>Report Date: 9/29/2022</p> <p>Recommendation 2</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>SSA disagrees. Its system generates alerts to review and resolve SPA overpayments for beneficiaries in non-payment statuses. Besides the alerts, each year, SSA takes action to address SPA overpayments from the previous year that were not corrected during its 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>
<p><i>Follow-up on Controls over Special Payment Amount Overpayments for Social Security Beneficiaries (A-09-19-50794)</i></p> <p>Report Date: 9/29/2022</p> <p>Recommendation 3</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>SSA disagrees. The Agency has three control functions in place to ensure the SPA overpayments workload is resolved. It must balance and prioritize its work based on budget considerations and other priorities. It is not feasible to establish additional fixed goals without affecting other workloads and SSA's 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 can recover.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>The Social Security Administration's Challenges and Successes in Obtaining Data to Determine Eligibility and Payment Amounts (A-01-21-51029)</i></p> <p>Report Date: 9/23/2022</p> <p>Recommendation 2</p>	<p>Submit legislative proposals in Fiscal Year 2024 for data the Agency does not have the authority to obtain.</p>	<p>SSA disagrees. 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 due to other factors, there is little benefit to pursuing new legal authority.</p>	<p>We recognize the decision to pursue data-exchange-related legislation may be driven by factors other than a need for legal authority. However, SSA should continue seeking legislative changes to obtain data it cannot obtain through other means. While beneficiaries are required to report to SSA any change in circumstances that may affect their benefits; they do not always fully comply with this requirement. Obtaining data from external sources, such as other Federal and state agencies and financial institutions, is critical to preventing and detecting improper payments. Furthermore, preventing improper payments is more advantageous than recovering them since SSA must expend additional resources to recover overpayments or process additional payments to rectify underpayments. Therefore, if SSA determines the data exchange meets all of its</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
			<p>guiding principles (as described in Figure 2) 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>		

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Follow-up on Processing Internal Revenue Service Alerts for Supplemental Security Income Recipients (A-03-18-50277)</i></p> <p>Report Date: 9/20/2022</p> <p>Recommendation 3</p>	<p>Update policy to establish timeframes for staff to resolve non-wage-related alerts before SSA overwrites IRS non-wage income data in its systems and/or administrative finality rules apply.</p>	<p>SSA disagrees because it 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 SSA's ability to achieve already established goals.</p>	<p>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 the SSI payments SSA had paid them.</p>	<p>\$ 34,016,434</p>	<p>\$ 0</p>

Title	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 4</p>	<p>Strengthen its controls to more effectively enforce implementation of the updated Agile guidance among projects and teams.</p>	<p>SSA's quality assurance process ensures it uses the most current Agile guidance and best practices. SSA's Quality Assurance process includes the best practices and artifacts we noted in the report. A quality assurance reviewer monitors projects. If they find deficiencies, they work with the project manager (or the project manager's management chain) to resolve those deficiencies. The Office of Digital Transformation (ODT) Project Management Office (PMO) will strengthen controls. The Lifecycle Center of Excellence Quality Assurance team and the ODT PMO will revisit life-cycle guidance for new updates and clarity. Quality assurance 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 SSA a greater advantage for ensuring agile project guidance is followed by providing training for life-cycle artifacts and guidance on project management.</p>	<p>It is important that the Agency use all opportunities to improve how development teams use Agile software development and help them follow best practices. We recognize 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>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Follow-up: Deceased Beneficiaries and Recipients with No Death Information on the Numident (A-09-20-50936)</i></p> <p>Report Date: 5/4/2022</p> <p>Recommendation 3</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 our prior audits, SSA 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, SSA established screening criteria to select records for inclusion in the CDDI project. After an extensive data analytics review, the Agency determined the cases noted in Recommendation 3 do not meet its criteria. While SSA remains focused on preventing improper payments and improving its death information, the Agency must balance its limited resources and ensure the integrity of its records.</p>	<p>We acknowledge the CDDI 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>

Title	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 3</p>	<p>Establish timeliness standards for resolving overpayments in a due process status.</p>	<p>SSA disagrees. SSA prioritizes its workloads to ensure it meets its budgeted workloads and Agency priority goals. While these and many of SSA's other workloads are important, it is not feasible to establish additional fixed goals when considering how they would affect SSA's other work and its ability to achieve its 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 there have been improvements and those improvements have met the intent of our recommendation, we do not believe the recommendation should be closed.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<p><i>Payments to Individuals with Deaths Reported in California from 1980 to 1987 (A-06-14-21416)</i></p> <p>Report Date: 9/24/2019</p> <p>Recommendation 2</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 data files used for the audit.</p>	<p>SSA has policy and procedures in place to verify the identity of applicants, and for reviewing earnings associated with an SSN, to minimize the risk of fraudulent misuse of a deceased person's SSN. SSA does not seek non-beneficiary death information and does not have reason to process non-program related information, nor the resources to do so. As of March 2015, SSA reconsidered our disagreement with its actions in closing the recommendation. SSA responded that it places the highest priority on ensuring the accuracy and integrity of its payment files. This means first ensuring its program records the records on which SSA bases eligibility and payments are as accurate and consistent as possible for current and future beneficiaries. The cases we identified are non-beneficiary records, for which SSA does not have a business reason to</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 California Department of Public Health data used for this audit to identify deceased individuals whose personally identifiable information were not included in the DMF, 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>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>expend resources to correct records. The Numident and 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 that SSA divert significant resources away from SSA 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, SSA believes correcting records for non-beneficiaries from the California Department of Public Health file would divert resources from its highest priority, ensuring and improving payment accuracy. Therefore, SSA respectfully disagrees with this recommendation. The recommendation would create a significant manual and labor-intensive workload and provide no benefit to the</p>			

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>administration of the Agency's programs. Our 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." SSA's response to this statement is that it continues to advise users of the DMF data that the 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</p>			

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

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
<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>Recommendation 2</p>	<p>Conduct face-to-face interviews of all Medicare Non-utilization Project beneficiaries to establish a baseline of individuals who are alive.</p>	<p>SSA disagreed with this recommendation citing resource constraints, employee safety, and customer service concerns as the reasons for its 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 Medicare Non-utilization Project. Had SSA attempted to interview these beneficiaries in person, we estimate it would have prevented about \$16.5 million in overpayments.</p>	<p>\$ 1,099,114</p>	<p>\$ 16,484,477</p>
<p>Undeliverable Social Security Number Cards (A-15-17-50279)</p> <p>Report Date: 4/2/2018</p> <p>Recommendation 6</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.</p>	<p>This recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's position .</p>	<p>This report was limited distribution and may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	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 4</p>	<p>Correct identified design and operating effectiveness weaknesses in its anti-fraud measures.</p>	<p>SSA disagrees with the categorization of some of the weaknesses in the report. It consistently modifies and corrects design and operating effectiveness weaknesses as necessary and will correct design effectiveness weakness related to fabricated and/or exaggerated impairment presented to doctor and the Agency. SSA disagrees 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 High Volume/High Approval administrative law judges (ALJ), SSA disagrees it should pursue legislative changes to the <i>Administrative Procedure Act</i>. Also, while the Agency agrees ALJ collusion with representatives to manipulate the random assignment of cases is a slight fraud risk, it notes this occurred only once, and it has safeguards in place to prevent its recurrence. The Office of the Chief ALJ periodically reminds managers</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>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>of the importance of complying with the reassignment of cases to ALJs through email reminders and during all-manager calls. The Agency does not agree that it should re-evaluate its process for updating policy. The report lacks complete information and contains inaccuracies relative to SSA's listings. In 2003, SSA designed a new process to ensure there are updates and monitoring the listings roughly every 3 to 5 years. Under this new process, the Agency conducts a case study within 1 year of newly published listings and determines whether an action is necessary, such as training, formal instructions, or a new regulation. If SSA does not need to take an action, it will continue to monitor the listing, conduct another case study 4 years before the listing's expiration date, and begin the process of updating the listing. In January 2016, SSA reconsidered our disagreement in closing the recommendation. SSA believes it's in April 2015 position is still valid.</p>			

Title	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 2</p>	<p>Take additional steps to ensure aged auxiliary beneficiaries without a Social Security number (SSN) are alive.</p>	<p>SSA disagreed stating aged auxiliary beneficiaries are subject to the same policies and procedures as non-aged beneficiaries. SSA agrees it is important to ensure aged auxiliaries without an SSN are alive, so it has policies and programs in place to verify these individuals are alive. SSA believes its safeguards are appropriate to meet its program needs. The Beneficiary's Own Account Number (BOAN) Verification System cited in the report describes how SSA monitors auxiliaries residing in the United States. SSA understands we are concerned with the population of 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. SSA has the following processes in place to ensure aged and non-aged beneficiaries who live outside of the United States are alive including aged auxiliaries</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>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>without an SSN: Foreign Enforcement Program; Nonagenarian and Centenarian Program; Totalization Data Exchange; and contact with each individual to confirm the accuracy of the death report. Furthermore, the absence of a BOAN is not relevant to these processes because they identify auxiliaries based on the individual's SSNs and the claimant's beneficiary identification codes, not by BOANs. SSA may select individual cases for review based on the auxiliary's date of birth. Also, SSA requires that all foreign beneficiaries respond to its contacts in person, by telephone, or by mail. Non-responders are subject to suspension of monthly benefits. As of October 2014, SSA re-evaluated our rebuttal to SSA's disagreement with the recommendation, and SSA still believes its steps are sufficient and its policy and procedures meet program needs.</p>			

Title	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 4</p>	<p>Remind employees of the policy to resolve uncashed checks before they clear pending diaries.</p>	<p>SSA technicians follow SSA policy to resolve uncashed checks. Based on the technician's input after the contact attempt, the system, not the technician, clears the diary. SSA reconsidered our response to its actions in closing the recommendation. SSA disagreed with our allegation that its technicians did not follow policy for clearing diary alerts for SSI limited payability cases. Instructions provide technicians guidance on updating the Supplemental Security Record, paying an underpayment, or adjusting an existing overpayment. There are no instructions for technicians to place messages on the Record when (1) SSA locates the individual; (2) the individual alleges cashing the check, or (3) the individual does not respond (but whereabouts are known) or is deceased. SSA requested PolicyNet publish an administrative message with reminders about processing Title XVI limited payability alerts.</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>

Title	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 2</p>	<p>Add language to overpayment notices due to wages to inform SSI recipients, their representative payees, and deemors of the methods available to report wages.</p>	<p>SSA disagrees. SSA provides SSI recipients with a reporting folder and a business card with information on their reporting responsibilities as well as how to report changes that may affect their SSI payments. Information on reporting responsibilities is also available on the Agency's website. In addition, as the audit acknowledges, SSA staff is 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 SSI Telephone Wage Reporting." Thus, it is unlikely that adding information to its overpayment notice will produce a return on investment. SSA believes that informing SSI recipients of their reporting responsibilities before they receive an overpayment notice is a more proactive</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 well as how to report.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Title	Recommendation	SSA's Position	Why This Recommendation is Important	Funds Put to Better Use	Questioned Costs
		<p>approach and could be a more cost-effective method of improving SSI wage reporting. Additionally, the reporting recruitment effort should be tailored for the individual. There are a number of exceptions and system exclusions to SSI Telephone Wage Reporting and SSI Manual Wage 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>			

Title	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 1</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>SSA disagrees stating it is taking corrective action to resolve and reissue payments to beneficiaries who do not cash their check within 1 year. When an OASDI beneficiary or representative payee does not cash a check within 1 year, SSA mails a letter stating the beneficiary or representative payee may not have cashed a particular check(s). If the recipient signs the letter and indicates they did not cash the check, SSA reissues payment, if appropriate. If the beneficiary or representative payee does not respond to the letter or indicates they cashed the check, no further action is taken. In addition, by March 2013, the Department of the Treasury and SSA will require that all beneficiaries switch to electronic payment, with few exceptions. As of August 2014, SSA stated it continues to disagree and it followed its policy in approximately 98 percent of the 250 cases we reviewed. SSA also took action to reissue payments for the remaining cases.</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>
Total				\$ 235,947,374	\$ 1,305,120,387



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:

 @TheSSAOIG

 OIGSSA

 TheSSAOIG

 Subscribe to email updates on our website.