



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: June 28, 2024

Refer To: 002408

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

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

Subject: Fiscal Year 2024 4th Quarter Audit Work Plan

Attached is a list of the reviews we plan to begin between July and September 2024.

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

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

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

Attachment

FISCAL YEAR 2024 4TH QUARTER AUDIT WORK PLAN

Title, Identification Number, and Planned Objective	Related Management Challenge(s)						
	Human Capital	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
Projects we plan to start in July 2024							
<p>1. <i>The Social Security Administration’s Agreement with the Department of Agriculture on Supplemental Nutrition Assistance Program-related Services (012316).</i> To determine whether the Social Security Administration (SSA) is complying with its agreement with the U.S. Department of Agriculture to perform Supplemental Nutrition Assistance Program related services.</p>		✓					
<p>2. <i>Supplemental Security Income Recipients who may also be Eligible for Old-Age, Survivors and Disability Insurance Benefits (012307).</i> To determine if SSA identified Supplemental Security Income (SSI) recipients who may also be eligible for Old-Age, Survivors and Disability Insurance (OASDI) benefits.</p>		✓				✓	
<p>3. <i>Cybersecurity Role Based Training (142317).</i> To (1) determine whether SSA's role-based security training is in compliance with federal requirements and (2) verify that Agency employees and contractors with significant information system security responsibilities meet established specialized training duties.</p>			✓				
<p>4. <i>Missing/Unidentified Persons (062402).</i> To determine whether the National Missing and Unidentified Persons System can be used to identify and prevent improper payments.</p>						✓	

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	Human Capital	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
5. Match of Idaho Death Information Against Social Security Administration Records (062410). To determine whether SSA issued payments to beneficiaries who are deceased according to Idaho vital records.						✓	
6. Overpayments Assessed During Fiscal Years 2020 Through 2023 (062405). To quantify overpayments that SSA assessed during Fiscal Years 2020 through 2023 and summarize the reasons SSA documented for issuing the overpayments.						✓	
7. The Social Security Administration's Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2024 (152415). To determine whether SSA met all requirements of the Payment Integrity Information Act of 2019 in the FY 2024 Agency Financial Report and accompanying materials.							✓
Projects we plan to start in August 2024							
8. Monitoring and Collection of Court-ordered Restitutions (042302). To determine whether SSA's corrective actions in response to our prior audit effectively improved its monitoring and collection of court-ordered restitutions.						✓	
9. Review of Title II Overpayment Notices (152407). To determine whether SSA issued accurate and timely Title II overpayment notices to overpaid individuals.		✓				✓	

Title, Identification Number, and Planned Objective	Related Management Challenge(s)						
	Human Capital	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
<p>10. Widow(er) Beneficiaries Potentially Eligible for Higher Monthly Benefit Amounts (032409). To determine whether SSA paid widow(er) beneficiaries the appropriate monthly benefit amount.</p>						✓	
<p>11. Recovery of Payments After Death through Treasury Reclamation and Medicare Insurance Premium Refunds (062409). To determine whether SSA timely initiated Treasury reclamation and recovered Medicare premiums in instances where it issued payments after a beneficiary's death.</p>						✓	
<p>12. Protections Against Personally Identifiable Information Losses (042401). To determine whether SSA employees protect beneficiary personally identifiable information and SSA addresses data losses in accordance with Federal regulations, standards, and industry best practices.</p>			✓				
<p>13. Verifying Identities of Individuals Who Call the Social Security Administration (012401). To determine whether SSA is verifying the identities of callers to the 800 number or field office to prevent fraudulent benefit payments.</p>		✓					
Projects we plan to start in September 2024							
<p>14. Accuracy of Critical Payment System Payments (042403). To determine whether SSA accurately computes Critical Payment System (CPS) payments and adjusts the beneficiary's record to reflect the CPS payment.</p>						✓	

Title, Identification Number, and Planned Objective	Related Management Challenge(s)						
	Human Capital	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
15. Match of New York State Death Information Against Social Security Administration Records (022402). To determine whether SSA issued payments to beneficiaries who were deceased according to New York State, Bureau of Vital Statistics records.						✓	
16. Manual Adjustments to the Master Earnings File (022326). To determine whether manually posting earnings to the Master Earnings File were appropriate.			✓			✓	
17. Individuals Who Receive Retirement Benefits After Full Retirement Age (012306). To determine whether SSA properly paid individuals who filed for retirement benefits after their full retirement age.		✓				✓	
18. Follow-up on Disabled Beneficiaries Who Are Eligible for Higher Retirement Benefits (012320). To determine whether SSA informed disabled beneficiaries when they were eligible for higher retirement benefits.					✓	✓	
19. Challenges Issuing Supplemental Security Income Underpayments (062407). To determine if SSA timely issues underpayment amounts due to SSI recipients.		✓				✓	
20. Benefits Payable to Spouses Subject to Government Pension Offset Had They Delayed Their Application (052404). To determine whether SSA adequately informed spouses who were subject to government pension offset of their option to delay their application for spouse's benefits.		✓					

Title, Identification Number, and Planned Objective	Related Management Challenge(s)						
	Human Capital	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
<p>21. Benefits Payable to Old-Age, Survivors, and Disability Insurance Beneficiaries That SSA Withheld Pending the Selections of Representative Payees (052405). To determine whether SSA appropriately paid benefits it withheld pending the selection of a representative payee to OASDI beneficiaries or their representative payees.</p>						✓	
<p>22. State Workers' Compensation/Public Disability Benefits (WC/PDB) Data Match Analysis (022403). To compare the WC/PDB information in SSA's records and Colorado and Minnesota records to assess the accuracy of SSA records.</p>					✓	✓	