



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: September 30, 2024

Refer To: 002501

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 2025 1st Quarter Audit Work Plan

Attached is a list of the reviews we plan to begin between October and December 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 as they arise 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 2025 1ST QUARTER AUDIT WORK PLAN

| Title, Identification Number, and Planned Objective | Related Management Challenge(s) | | | | | | |
|---|---------------------------------|------------------|--------------------|--------------|---------------------|-------------------|---------------|
| | Human Capital | Service Delivery | Secure Information | Modernize IT | Disability Programs | Improper Payments | N/A Mandatory |
| Projects we plan to start in October 2024 | | | | | | | |
| 1. Administrative Law Judges with the Highest and Lowest Allowance Rates (032404). To assess the administrative law judges with the highest and lowest allowance rates. | | | | | ✓ | | |
| 2. Medicare Part B Premium Penalties (072402). To determine whether SSA properly applied Medicare Part B premium penalties to Old Age and Survivor's Insurance beneficiaries. | | ✓ | | | | | |
| 3. State Workers' Compensation/Public Disability Benefits (WC/PDB) Data Match Analysis (022403). To compare the WC/PDB information in SSA's records to Colorado and Minnesota records to assess the accuracy of SSA records. | | | | | ✓ | ✓ | |
| 4. Fiscal Year 2024 Periodic Assessment of the Social Security Administration's Charge Card Programs (032416). To determine the risk of illegal, improper, and erroneous purchases made through SSA's charge card programs. | | | | | | | ✓ |
| 5. Challenges Issuing Supplemental Security Income Underpayments (062407). To determine why SSA does not timely issue underpayment amounts due to SSI recipients. | | ✓ | | | | ✓ | |
| 6. Individuals Who Receive Retirement Benefits After Full Retirement Age (012306). To determine whether SSA correctly paid beneficiaries who filed for retirement benefits after age 70 according to policy and procedures. | | ✓ | | | ✓ | ✓ | |

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| | Human Capital | Service Delivery | Secure Information | Modernize IT | Disability Programs | Improper Payments | N/A Mandatory |
| 7. 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. | | | | | | ✓ | |
| 8. 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. | | | | | | ✓ | |
| 9. Contract Labor Qualifications and Government Furnished Equipment (GFE) Provided to Contractors (152411). To determine whether SSA: (1) reviews contractor employees' qualifications; and (2) monitors GFE, provided to its contractors, in accordance with federal laws and regulations. | | ✓ | ✓ | | | | |
| Projects we plan to start in November 2024 | | | | | | | |
| 10. Discontinued Information Technology Projects (142402). To determine whether SSA made decisions to discontinue IT projects in accordance with Agency policy and federal requirements. | | | | ✓ | | | |
| 11. 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. | | ✓ | | | | | |

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|---|---------------------------------|------------------|--------------------|--------------|---------------------|-------------------|---------------|
| | Human Capital | Service Delivery | Secure Information | Modernize IT | Disability Programs | Improper Payments | N/A Mandatory |
| 12. Retroactive Benefits Paid to Child Beneficiaries (052406). To determine whether SSA properly paid retroactive payments to child beneficiaries. | | | | | | ✓ | |
| 13. Information Security Program and Practices for Fiscal Year 2025 (142501). To determine whether SSA's overall information security program and practices were effective and compliant with the requirements of the Federal Information Security Modernization Act of 2014. | | | ✓ | | | | |
| Projects we plan to start in December 2024 | | | | | | | |
| 14. Recovery of Payments After Death through Treasury Reclamation and Medicare Insurance Premium Refunds (062409). To determine whether SSA's use of the Treasury reclamation and Medicare premium reimbursement process recovered improper payments after a beneficiary's death. | | | | | | ✓ | |
| 15. The Social Security Administration's Financial Reporting for Fiscal Year 2025 (152501). To fulfill our responsibilities under the Chief Financial Officers Act of 1990 and related legislation for ensuring the quality of the audit work performed, we will monitor the independent public accounting firm's audit of SSA's financial statements. | | | | | | | ✓ |
| 16. Plans of Actions and Milestones (142320). To determine whether SSA used plans of action and milestones (POA&Ms) for mitigating security weaknesses in compliance with Federal and Agency requirements. | | | ✓ | | | | |

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|--|---------------------------------|------------------|--------------------|--------------|---------------------|-------------------|---------------|
| | Human Capital | Service Delivery | Secure Information | Modernize IT | Disability Programs | Improper Payments | N/A Mandatory |
| 17. Recovery Efforts for Deceased Beneficiaries' Overpayments (032406). To determine whether SSA sought recovery of deceased Old-Age, Survivors and Disability Insurance beneficiaries' overpayments. | | | | | | ✓ | |
| 18. SSA's Controls Over Recording Living Individuals as Deceased (032311). To determine whether SSA's internal controls prevented the Agency from recording living individuals as deceased. | | ✓ | | | | ✓ | |