



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: December 31, 2024

Refer To: 002504

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 2nd Quarter Office of Audit Work Plan

Attached is a list of new reviews we plan to begin through March 2025.

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. There are several projects we announced in the FY 2025 1st Quarter Office of Audit Work Plan that were postponed and will start as early in the 2nd quarter as possible. We are not re-introducing those in the attached 2nd Quarter Plan.

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 2ND 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 February 2025							
1. Enumeration at Birth (062501). To determine if SSA is appropriately issuing SSNs through the Enumeration at Birth program.		✓	✓				
2. Follow-up on Disabled Beneficiaries Who Are Eligible for Higher Retirement Benefits (012320). To determine whether SSA informs disabled beneficiaries when they were eligible for higher retirement benefits.					✓	✓	
3. Changes to Overpayment Recovery Policy (072405). To determine whether SSA is correctly applying March 2024 policy changes to recover OASDI overpayments.						✓	
Projects we plan to start in March 2025							
4. Follow-up on Cost-benefit Analysis of Processing Low-dollar Overpayments (072403). To determine whether SSA's collection of overpayments for the OASDI and Supplemental Security Insurance (SSI) programs was cost-beneficial.						✓	
5. Match of New York State Death Information Against SSA Records (022402). To determine whether SSA issued payments to beneficiaries who were deceased according to New York, Bureau of Vital Statistics records.						✓	

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>6. Social Security Administration's Insider Threat Program (142302). To determine if SSA's insider threat program includes the capability to prevent, deter, detect, and mitigate actions by trusted insiders who represent a potential threat to Agency personnel, facilities, operations, and resources.</p>			✓				
<p>7. Supplemental Security Income Earnings Alerts (022310). To determine if SSA is resolving earnings alerts before they reach the administrative finality timeline.</p>						✓	