



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

Informational Report

Office of the Inspector General Audit Recommendations that Had Not Been Implemented as of January 29, 2025

002505 March 2025



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: March 3, 2025

Refer to: 002505

To: Lee Dudek
Acting Commissioner

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

Subject: Office of the Inspector General Audit Recommendations that Had Not Been Implemented as of January 29, 2025

We have compiled Office of Audit (OA) recommendations the Social Security Administration (SSA) had not implemented as of January 29, 2025. We acknowledge SSA's ongoing efforts to implement the unimplemented recommendations, and OA is following up on SSA's efforts. Therefore, a recommendation identified as not having been closed as of January 29, 2025 may be closed as a result of actions taken after that date.

In our May 29, 2024 report, we listed 155 unimplemented recommendations SSA also showed as open. As of January 29, 2025, SSA had closed 57 of these recommendations, and we agreed they should have been closed.¹ The cumulative *Questioned Costs* and *Funds to be Put to Better Use* associated with these implemented recommendations are over \$486 million and \$83 million, respectively.

Between March 22, 2024 and January 29, 2025, we made 129 recommendations to SSA. The cumulative *Questioned Costs* and *Funds to be Put to Better Use* associated with these recent recommendations are over \$1.4 billion and \$10.5 billion, respectively.

As of January 29, 2025, there were 280 unimplemented audit recommendations: 183 open unimplemented and 97 closed unimplemented. The cumulative estimated *Questioned Costs* are over \$5.2 billion. The cumulative estimated total *Funds to be Put to Better Use* are over \$13.2 billion. The approximate total cost savings are over \$18.4 billion.

Open Unimplemented Recommendations

This category includes 183 recommendations with which SSA concurred but had not implemented as of January 29, 2025. The status of some of these recommendations may

¹ SSA may have implemented additional recommendations after January 29, 2025.

include language that SSA is not taking further any action; however, OA is still reconciling these recommendations with SSA. See Attachment A: [Open Unimplemented Recommendations](#).

Closed Unimplemented Recommendations

This category includes 97 recommendations that SSA closed. However, we do not believe these recommendations should be closed. These recommendations include those that are [Closed Unimplemented – Agreed](#) (see Attachment B) and [Closed Unimplemented – Disagreed](#) (see Attachment C).

- Agreed – SSA agreed with, implemented, and closed 45 recommendations. However, we determined these recommendations had not been implemented and believe further action should be taken.
- Disagreed - SSA disagreed with, took no action on, and closed 52 recommendations.

For each closed unimplemented recommendation, we express why we believe the recommendation is important and should be implemented.

If you wish to discuss this informational report, please call me, or have your staff contact Mark Searight, Deputy Assistant Inspector General for Audit.

Attachments

ABBREVIATIONS

AFI	Access to Financial Institutions
ALJ	Administrative Law Judge
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
DCRDP	Deputy Commissioner for Retirement and Disability Policy
DDS	Disability Determination Services
DHS	Department of Homeland Security
DIB	Disability Insurance Benefits
DMF	Death Master File
DMP	Debt Management Product
DMS	Digital Modernization Strategy
EAE	Enumeration at Entry
EDR	Electronic Death Record
ERM	Enterprise Risk Management
eRPS	Electronic Representative Payee System
ESF	Earnings Suspense File
FO	Field Office
FY	Fiscal Year
IRS	Internal Revenue Service
IT	Information Technology
MACADE	Manual Adjustment, Credit, and Award Data Entry
MADCAP	Manual Adjustment, Credit, and Award Process

MBR	Master Beneficiary Record
MDW	Modernized Development Worksheet
MINE	Medical Improvement Not Expected
NRC	National Records Center
OASDI	Old-age, Survivors, and Disability Insurance
OIG	Office of the Inspector General
OMB	Office of Management and Budget
OQR	Office of Quality Review
PASS	Plan for Achieving Self-support
PC	Processing Center
PDB	Public Disability Benefits
P.O.	Post Office
POMS	Program Operations Manual System
PQR	Performance Quality Review
PSC	Program Service Center
RIB	Retirement Insurance Benefits
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
TED	Technician Experience Dashboard
Treasury	Department of the Treasury
WC	Workers' Compensation

OPEN UNIMPLEMENTED RECOMMENDATIONS
(As of January 29, 2025)

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
<i>Legacy Systems Modernization and Movement to Cloud Services, 142312, September 26, 2024</i>				
Recommendation 1	Ensure timely steps are taken to approve and implement a modernization strategy that covers Social Security Administration (SSA) modernization efforts and comprehensively addresses legacy system risks for the upcoming years.	SSA has presented the Digital Modernization Strategy (DMS) to the Office of Management and Budget (OMB). Its next step is to present the DMS to the Authorizers before it publishes the DMS publicly. We will follow up with a Commissioner video and email notifying the release and a Federal News Network article.	\$ 0	\$ 0
Recommendation 2	Ensure timely steps are taken to develop Enterprise Architecture planning documents that directly align with strategic objectives and performance goals noted in the Agency's strategic and Annual Performance Plans.	SSA is continuing internal meetings. It anticipates any document or process changes to be completed by the end of September 2025. SSA will then conduct annual reviews.	\$ 0	\$ 0
Recommendation 3	Review the Information Resource Management Strategic Plan annually and ensure it supports the goals of the Agency Strategic Plan, as required by the <i>Government Performance and Results</i>	The DMS will replace the Agency's Information Resource Management. See SSA's actions under Recommendation 1 for the status of the DMS' release.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
	<i>Modernization Act of 2010, OMB Circular A-130, the Paperwork Reduction Act of 1995, and the Clinger-Cohen Act of 1996.</i>			
Recommendation 4	Management should ensure legacy system modernization plans include a detailed description of the work needed for modernization, considerations for the system's disposition, and track cost data that cover all aspects of the project.	SSA is working on a Legacy System Risk Assessment that will drive legacy modernization planning. SSA anticipates it will complete these actions by the end of September 2025.	\$ 0	\$ 0
Recommendation 5	Regularly perform risk assessments for legacy systems, as required by OMB Circular A-130, sections 5(a)(1)(b)(i) and (c)(ii). Performing assessments regularly will help management identify information systems and components that cannot be appropriately protected or secured. This will ensure systems that may be costly or difficult to maintain are given high priority for upgrade, replacement, or retirement.	SSA is working on a Legacy System Risk Assessment and that will drive legacy modernization planning and anticipated completing it by the end of September 2025. SSA will continue updating its legacy risk assessment annually.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 6	Continue refining its inventory of business applications to ensure data elements specifically related to changes, such as retiring or replacing applications, resulting from modernization efforts are tracked/flagged appropriately.	SSA will be implementing a revised Application Portfolio Management implementation to ensure a complete and accurate accounting of its application inventory and all needed data are collected and tracked appropriately. SSA anticipates completing the new Management model by the end of September 2025.	\$ 0	\$ 0
Recommendation 7	Implement cost monitoring mechanisms to help with the tracking and management costs related to modernization. Additionally, management should conduct cost analyses for modernization projects, considering cost from a risk perspective.	SSA will continue categorizing information technology (IT) spend as supporting Development, Modernization and Enhancement or Operations and Maintenance. In addition, it will begin associating application development labor costs with legacy modernization where appropriate. SSA expects to complete this ongoing activity the initial phase of associated application development labor costs with legacy modernization by the end of September 2025.	\$ 0	\$ 0
Recommendation 8	Regularly perform post-implementation reviews on all IT investments.	SSA conducted quality reviews at the release level on all executive-oversight projects. In addition, SSA conducted post-implementation reviews on a percentage of projects once they were complete, and SSA reviewed the life of that project. However, SSA does not	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
		<p>have the resources to do post-implementation reviews on every investment. For Fiscal Year (FY) 2025, SSA used the investment selection criteria, previously identified, and given its limited resources SSA expects to identify three post-implementation reviews for completion by the end of September 2025.</p>		
<p><i>Earnings Evaluations for Disability Claimants, A-07-21-51017, September 26, 2024</i></p>				
<p>Recommendation 1</p>	<p>We recommend SSA review and correct the claims for the 67 claimants we identified, as appropriate, including developing for work activity and making medical determinations.</p>	<p>SSA is reviewing the potential corrective actions and expects to complete its actions by the end of FY 2026.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p>Recommendation 2</p>	<p>We recommend SSA add controls to ensure employees obtain and document in SSA’s records all required evidence to support their earnings evaluations before they allow or deny disability claims.</p>	<p>SSA has begun discussions with stakeholders to determine where to place appropriate controls to resolve the recommendation. SSA expects to complete its actions by the end of FY 2026.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
<i>Representative Payees Not in the Electronic Representative Payee System, 052401, September 25, 2024</i>				
Recommendation 1	Review and take corrective action as needed for the 83 beneficiaries whose payee applications SSA had not resolved in the electronic Representative Payee System (eRPS); 65 beneficiaries who have payees in the payment record that SSA had not recorded in eRPS; and 63 beneficiaries whose payees' Social Security numbers (SSN) were missing on the payment records.	SSA is reviewing the corrective actions potentially required and expect completion of its actions by the end of FY 2026.	\$ 0	\$ 3,376,721
Recommendation 2	Evaluate the results of its review for the beneficiaries in Recommendation 1 and determine whether it should review the remaining populations.	SSA will evaluate this recommendation once Recommendation 1 is completed. SSA expects its evaluation to be completed by the end of FY 2026.	\$ 0	\$1,236,501,972
Recommendation 3	Improve controls to ensure employees resolve eRPS alerts, resolve pending payee applications in eRPS, and properly establish or record the payees in the eRPS, such as establishing a timeframe for resolving alerts and management controls such as supervisory review to monitor unresolved alerts.	SSA has begun discussions with stakeholders to determine where to implement appropriate controls to resolve the recommendation. The timeline for implementing the recommendation will depend on the controls identified and resource availability. SSA anticipates completing by the end of FY 2026.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 4	Conduct training and issue reminders to ensure employees resolve alerts and record payees' SSNs on the payment records.	SSA is working with its internal stakeholders to address this recommendation and expect completion of its actions by the end of FY 2025.	\$ 0	\$ 0
<i>Development and Implementation of the Debt Management Product, 142313, September 25, 2024</i>				
Recommendation 5	Specify that naming conventions for work items should not include team names.	SSA will specify that naming conventions for work items should not include team names. This will be complete by the end of March 2025.	\$ 0	\$ 0
Recommendation 6	Specify that sprint names should include the release to differentiate them in lists and reports.	SSA will specify that sprint names include the release to differentiate them in lists to the agile guidance. This will be complete by the end of March 2025.	\$ 0	\$ 0
Recommendation 7	Revise its risk management policy to include specific guidelines requiring that Agile teams manage risks at the team, workstream, and product levels. The policy should align with the principles of transparency, traceability, and responsiveness, which are essential for Agile methodologies. SSA should place special emphasis on ensuring the timely and accurate dissemination	While the Agile and life-cycle guidance managers are not responsible for the Agency's risk management policy, guidance will be added that requires that Agile teams manage risks at the team, workstream, and product levels and ensure the timely and accurate dissemination of emerging risks throughout the project. The guidance will be implemented by the end of June 2025.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
	of emerging risks throughout the project.			
Recommendation 8	Ensure teams use the risk-management capabilities in the Agile project management software to cover all identified risks and provide comprehensive access and a view of all risks identified in the investment management tool to all team members.	SSA will ensure Agile teams use Agility's risk-management capabilities to cover risks and provide comprehensive access and a view of all risks in the Investment Management Tool. The guidance will be updated by the end of June 2025.	\$ 0	\$ 0
Recommendation 10	Evaluate and update Agile quality assurance checklists to include product backlog health, risk/issue traceability, and data integrity in the Agile project management software. Checklists should focus on quality assurance indicators for all areas, including user stories, that are more outcome-based and drive continuous improvement.	SSA will update quality assurance checklists to include product backlog health, risk/issue traceability, and data integrity in the Agile project management software as well as user stories that are more outcome-based and drive continuous improvement. This will be complete by the end of June 2025.	\$ 0	\$ 0
Recommendation 11	Update its guidance for Scrum sprint planning to indicate that all tasks in the Agile project management software should be assigned to only one, owner, except in the case of pairwise or group work.	SSA will reiterate that all tasks in the Agile project management software should be assigned to one, and only one, owner, except in the case of pairwise or group work. This will be complete by the end of March 2025.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 12	Update the quality assurance checklist for sprint planning to review low-level tasks for multiple owners if they occur frequently. This does not apply to other product backlog item types, such as user stories.	The Agency will update the quality assurance checklist for sprint planning to review low level tasks for multiple owners if they occur frequently. This does not apply to other product backlog item types, such as user stories. This will be completed by the end of June 2025.	\$ 0	\$ 0
SSI Ineligibility Determinations and Payment Suspensions Based on Failure to Provide Information, A-02-22-51135, September 25, 2024				
Recommendation 1	Update policy for certain non-payment status codes (N05, N06, N18, N36, N39, and S06) we reviewed to (1) clearly and consistently require employees to exhaust efforts to locate and contact recipients and obtain needed information before applying the suspension or denial and (2) provide examples in each updated policy that are relevant to the specific suspension or denial code to illustrate all aspects of proper development, including timeframes for initial and follow-up requests and determinations regarding sufficient information for eligibility, capability, change of payees, undeliverable mail, extension	SSA is reviewing the payment status codes by reviewing its policies and making any necessary updates. SSA anticipates completing its actions by June 2025 for N05 and S06. For payment status codes N06 and N18, SSA will determine whether updates are needed and take any action by April 2025. For N36, <i>Insufficient Evidence</i> , SSA is updating failure to cooperate policy to strengthen contact efforts by the disability determination services (DDS). For N39, the code is the basis of a determination involving failure to follow prescribed treatment or material drug and alcohol abuse. These determinations are not based on the claimant's failure to provide SSA with information, or DDS contact efforts.	\$ 0	\$ 647,273,628

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
	requests, and procedures to exhaust efforts.	Therefore, requiring employees to exhaust all efforts to contact the claimant is not applicable in an N39 denial. Additionally, if an individual has a medically determinable impairment of a substance use disorder, SSA finds that drug and alcohol abuse is material to the determination of disability if it determines that a claimant is disabled considering all of the claimant's medically determinable impairments, but the claimant would not continue to be disabled if they stopped using drugs or alcohol. SSA uses the code N39 for drug and alcohol abuse material cases.		
Security Assessment and Authorization Process, A-14-21-51093, September 25, 2024				
Recommendation 1	The Agency complete the implementation of NIST SP 800-53, Revision 5.	SSA implemented the Risk Acceptance to document the known issue of not adopting Rev 5 because of resource constraints. Managing two parallel systems (<i>Federal Information Security Modernization Act, Revisions 4 and 5</i>) was not feasible. SSA is migrating systems to Revision 5 as their assessment-cycle approach and expects completion by the second quarter of FY 2025.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 3	We recommend SSA remind SSA personnel of National Archives and Records Administration Regulations.	SSA agrees.	\$ 0	\$ 0
Recommendation 4	We recommend SSA identify and assign the Senior Accountable Official for Risk Management.	SSA agrees.	\$ 0	\$ 0
Recommendation 5	We recommend SSA include the organizational risk tolerance and make explicit the threats, assumptions, constraints, and trade offs used for making investment and operational decisions in the Risk Management Strategy.	SSA is actively working with the Office of the Chief Information Officer Cybersecurity Risk Management Project Management Office to integrate their risk tolerances into the Agency's formal Enterprise Risk Management (ERM) Program. SSA anticipates integration in FY 2026.	\$ 0	\$ 0
Recommendation 6	We recommend SSA document and implement procedures for conducting and updating an organization and system-level risk assessment.	SSA is planning a technology refresh for this capability and is developing a migration plan from Xacta to SNOW, with completion expected by the end of FY 2026.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 7	We recommend SSA update the information security continuous monitoring strategy to include the monitoring requirements at the mission/business process and information system levels; the minimum monitoring frequency for implemented controls across the organization; and how ongoing assessments are to be conducted.	Funding for the necessary data integration to support planned continuous monitoring methods was delayed. It was approved during the FY 2024 review, and SSA anticipates completion by the fourth Quarter of FY 2025.	\$ 0	\$ 0
Recommendation 8	We recommend SSA update policies and procedures to require that the senior accountable official for risk management, or other designated official, review and approve the continuous monitoring strategy and retain evidence of the review and approval.	SSA agrees.	\$ 0	\$ 0
Recommendation 9	We recommend SSA remind Agency personnel of policies and procedures, including compliance with roles and responsibilities noted in policy, and, updating the security plan to document appropriate security control allocations and control tailoring.	SSA sends reminders to system owners and Security Authorization Managers and has centralized policies and procedures in place. Since this is ongoing, there is no specific timeframe. However, SSA is targeting the end of FY 2026, as the automated capabilities will be part of the technology refresh.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 10	We recommend SSA centralize policies and procedures related to the Security Assessment and Authorization process	SSA sends reminders to System Owners and Security Authorization Managers and has centralized policies and procedures in place. Since this is an ongoing process, there is no specific timeframe. However, SSA is targeting the end of FY 2026, as the automated capabilities will be part of the technology refresh.	\$ 0	\$ 0
Recommendation 11	We recommend SSA update Agency policy to comply with Federal regulations for Security Assessment and Authorization. Specifically, complete a system-level continuous monitoring strategy.	As resources permit, SSA will work with the System Owners and Security Authorization Managers to establish and maintain a continuous monitoring strategy.	\$ 0	\$ 0
Recommendation 12	We recommend SSA update Agency policy to comply with Federal regulations for Security Assessment and Authorization. Specifically, require that system owners review and update Security Assessment Reports, System Security Plans, and Plans of Action and Milestones based on the results of the continuous monitoring process.	As resources permit, SSA will work with the System Owners and Security Authorization Managers to ensure adherence to policy.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 13	We recommend SSA update Agency policy to comply with Federal regulations for Security Assessment and Authorization. Specifically, require that system owners report the security and privacy posture of the system to the authorizing and other organizational officials and define how often these updates should happen.	SSA has updated its Privacy Program Plan, required by OMB Circular A-130 to include a section on Privacy Risk Management. In this section, the Privacy Program Plan requires that System Owners and Security Authorization Managers provide System Privacy Plans (that define the privacy requirements and establish the privacy posture for the system and the environment of operation) to the Authorizing Official before the system is authorized or re-authorized to ensure the Authorizing Official considers systems' privacy compliance and risk posture. In addition to documenting these requirements in SSA's Privacy Program Plan, SSA will work to integrate these requirements into formal Agency Security Assessment and Authorization policy. As resources permit, SSA will work with the System Owners and Security Authorization Managers to ensure adherence to policy.	\$ 0	\$ 0
Recommendation 14	We recommend SSA update Agency process documentation, as applicable, to establish a process to document the review and approval of system security and privacy plan by the authorizing	SSA has updated its Privacy Program Plan, required by OMB Circular A-130, to include a reference that states System Privacy Plans require Senior Agency Official for Privacy approval and must be provided to the authorizing official by	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
	official or designated representative.	either the System Owner or Security Authorization Manager for the specific IT asset. As resources permit, SSA will work to provide information for the Privacy Plan.		
Recommendation 15	We recommend SSA update Agency process documentation, as applicable, to designate the signed Authorization to Operate is the risk determination completed by the authorizing official or a designated representative.	As resources permit, SSA will work to ensure adherence to policy.	\$ 0	\$ 0
Recommendation 16	We recommend SSA update Agency process documentation, as applicable, to require that the authorizing official review systems' security and privacy posture on an ongoing basis.	SSA is making significant updates to the Agency's Privacy Continuous Monitoring Strategy, required by OMB Circular A-130. Specifically, SSA has updated requirements for privacy control PL-2 System Security and Privacy Plans, to require that System Privacy Plans be distributed to the Senior Agency Official for Privacy, Chief Information Officer, Chief Information Security Officer, Authorizing Official, and other privacy stakeholders and that System Privacy Plans be reviewed every 3 years or when significant changes occur. As resources permit, SSA will reevaluate this process.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 17	We recommend SSA update Agency process documentation, as applicable, to require that system owners identify, define, and document requirements from the Prepare phase.	SSA documented a risk acceptance and is working on implementing a solution.	\$ 0	\$ 0
Recommendation 18	We recommend SSA update Agency process documentation, as applicable, to establish a process to document the review and approval of Security Categorization and Security Assessment Plan by the authorizing official or designated representative.	As resources permit, SSA will re-evaluate this process.	\$ 0	\$ 0
Recommendation 19	We recommend SSA update Agency process documentation, as applicable, to establish a process to include recommendations in all future Security Assessment Reports.	SSA is considering incorporating this in future updates of the Security Assessment Report where appropriate as resources permit.	\$ 0	\$ 0
<i>Unclaimed Social Security Administration Assets Held by States and the District of Columbia, 062329, September 24, 2024</i>				
Recommendation 1	We recommend SSA develop its own internal program to recover unclaimed assets instead of remaining dependent upon Fiscal Service.	SSA's Office of Finance has created an internal workgroup to re-evaluate its process around unclaimed funds and implement a focused approach rather than relying on the Department of the Treasury (Treasury) for collecting	\$ 0	\$ 933,414

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
		<p>unclaimed funds. SSA is collaborating with Treasury to identify best practices and approaches to refine its process moving forward, in addition to notary documentation requirements for future requests. SSA is committed to continuing this evaluation as well as developing and implementing a process to obtain unclaimed funds from the states.</p>		
<p><i>Disability Waiting Period Exclusions, 072304, September 20, 2024</i></p>				
<p>Recommendation 1</p>	<p>Review, and take corrective action on, the 222 beneficiaries we identified where SSA may have incorrectly applied a waiting period and delayed Medicare coverage, if applicable.</p>	<p>SSA is reviewing the cases to determine whether corrective actions are needed and expect to implement this recommendation by the end of FY 2026.</p>	<p>\$ 0</p>	<p>\$ 1,119,103</p>
<p>Recommendation 2</p>	<p>Review, and take appropriate corrective action on, the remaining population of 2,269 beneficiaries with Amyotrophic Lateral Sclerosis, beneficiaries entitled to childhood disability benefits, and beneficiaries re-entitled within 5 years for whom SSA may have incorrectly applied waiting periods.</p>	<p>SSA is reviewing the cases to determine whether corrective actions are needed and expects to implement this recommendation by the end of FY 2026.</p>	<p>\$ 0</p>	<p>\$ 3,704,487</p>

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 3	Determine whether it should review and take appropriate corrective action on the remaining population of 28,877 beneficiaries entitled to disabled widow(er)'s benefits and have Supplemental Security Income (SSI) credit.	SSA is reviewing the cases to determine whether corrective actions are needed and expects to implement this recommendation by the end of FY 2026.	\$ 0	\$ 9,076,468
Recommendation 4	Update all policies referring to the 5-month waiting period exclusion to include all applicable scenarios and clear instructions on how to process claims when the waiting period should not be applied.	SSA is reviewing the cases to determine whether corrective actions are needed and expects to implement this recommendation by the end of FY 2026.	\$ 0	\$ 0
Recommendation 5	Create integrity checks within SSA systems that result in alerts or exceptions for scenarios where the 5-month waiting period was applied incorrectly.	SSA agrees.	\$ 0	\$ 0
<i>Discrepancies in the Electronic Representative Payee System, 052402, September 18, 2024</i>				
Recommendation 1	Review the 100 beneficiaries with payee discrepancies we identified in both samples of our audit and determine whether further action is necessary.	SSA will review the cases to determine whether further action is required and plans to have its reviews completed by the end of September 2025. SSA defers on the Office of Inspector General's Funds Put to Better Use until it completes its review of the case populations.	\$ 0	\$ 518,056

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 2	Evaluate the results of its review of the 100 beneficiaries and determine whether it should review the remaining population of 57,412 beneficiaries we identified.	SSA will evaluate this recommendation once recommendation one is complete. SSA anticipates completion by the end of September 2026. SSA will defer on the Office of Inspector General’s Funds Put to Better Use until it completes its review of the case populations.	\$ 0	\$ 22,266,046
Recommendation 3	Remind employees to create and process payee applications and updates in the eRPS, take necessary manual actions to transfer the payee information to the payment records; and follow up on their actions and resolve alerts.	SSA is working with its internal stakeholders and anticipates completion of its actions by the end of September 2025.	\$ 0	\$ 0
Recommendation 4	Establish a process or Ad-Hoc workload to ensure that employees resolve inconsistencies between eRPS and the payment records, including, but not limited to, removing active payees in eRPS that are not on the payment records and establishing active payees in eRPS, when necessary.	SSA is working with its internal stakeholders and anticipates completion of its actions by the end of September 2026.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
<i>Disabled Beneficiaries Receiving Direct Payments Who Previously Had Representative Payees, 952403, September 17, 2024</i>				
Recommendation 1	Make capability determinations and/or document capability determinations for the 58 beneficiaries in our sample.	SSA will determine whether additional capability determinations are necessary and complete its reviews by September 30, 2025.	\$ 0	\$ 2,159,470
Recommendation 2	Improve controls, such as enhancing eRPS and business processes, to ensure employees complete and document capability determinations that comply with SSA's policies.	SSA is discussing with stakeholders to determine where to place appropriate controls to resolve the recommendation. At this time, dependent on resources, SSA anticipates implementation of this recommendation by September 30, 2026.	\$ 0	\$ 885,173,179
Recommendation 3	Issue a reminder to ensure employees follow SSA's policy when they authorize direct payments to incapable beneficiaries while they continue developing for payees, follow up to assess how beneficiaries are managing their benefits, and document the results of the follow ups.	SSA is working with internal stakeholders to address this recommendation and expects completion of its actions by September 30, 2025.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
<i>Follow-up on the Accuracy of SSA’s Manual Billing Process to Collect Medicare Premiums, 012310, September 3, 2024</i>				
Recommendation 1	Correct the processing or payment errors in our sample that resulted in an overage or arrearage to the beneficiaries or incorrect updates to beneficiary records.	SSA is reviewing the cases to determine if corrective actions are necessary and plans to implement the recommendation by the end of FY 2025.	\$ 249,304	\$ 0
Recommendation 2	Create uniform guidance or policy, providing comprehensive instructions on how to properly process this cyclical workload, possibly using the different training guides already developed by SSA.	SSA will determine what changes are necessary to improve processing of this cyclical workload and expects implementation by December 31, 2025.	\$ 166,311,808	\$ 0
Recommendation 3	Re-evaluate this workload with the Centers for Medicare & Medicaid Services (CMS) to determine whether the current process can be improved based on the changes in technology and CMS capabilities.	SSA plans to work with internal stakeholders to obtain background information regarding the statutory and regulatory basis for its role in processing the monthly benefit amount less than premium amount workload on CMS’ behalf. After, SSA will work to determine whether it or CMS can make system changes to support process improvements, specifically whether CMS can enroll fewer than premium-amount beneficiaries in its existing programs that allow beneficiaries to make direct payments. Also, at SSA's meetings with CMS, SSA will continue to cover issues	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
		regarding systems, procedural and process improvements, and program policy.		
<i>Security of Common Control Providers, 142319, August 8, 2024</i>				
Recommendation 1	This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.	SSA anticipates completing its actions for this recommendation by the end of FY 2025.	\$ 0	\$ 0
Recommendation 2	This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.	SSA anticipates completing its actions for this recommendation by the end of FY 2025.	\$ 0	\$ 0
Recommendation 3	This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.	SSA anticipates completing its actions for this recommendation by the end of FY 2025.	\$ 0	\$ 0
Recommendation 4	This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.	SSA anticipates completing its actions for this recommendation by the end of FY 2025.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
<i>The Social Security Administration's Processing of Priority Cases, A-04-21-51033, August 8, 2024</i>				
Recommendation 1	SSA should modify processing instructions for priority cases to include appropriate processing timeframes and follow-up procedures to support SSA and DDS' monitoring of processing times.	SSA is taking appropriate actions to update the related policy. In the meantime, in July 2024, the Agency released Administrative Message 24052 to remind staff to expedite priority cases. In the first quarter of FY 2025, SSA will analyze processing time data, develop policy guidelines, and ensure oversight mechanisms are in place. SSA anticipates publishing the updated policy by the end of June 2025.	\$ 0	\$ 33,960
<i>Security of Business Services Online, 022329, August 7, 2024</i>				
Recommendation 1	This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.	SSA's expected completion date is April 2025.	\$ 0	\$ 0
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 updating recommendation.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
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 updating this recommendation.	\$ 0	\$ 0
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 updating this recommendation.	\$ 0	\$ 0
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 updating this recommendation.	\$ 0	\$ 0
Recommendation 6	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 updating this recommendation.	\$ 0	\$ 0
Recommendation 7	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 updating this recommendation.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 8	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 updating this recommendation.	\$ 0	\$ 0
Recommendation 9	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 updating this recommendation.	\$ 0	\$ 0
Recommendation 10	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 updating this recommendation.	\$ 0	\$ 0
Recommendation 11	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 updating this recommendation.	\$ 0	\$ 0
Recommendation 12	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 updating this recommendation.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 13	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 updating this recommendation.	\$ 0	\$ 0
Recommendation 14	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 updating this recommendation.	\$ 0	\$ 0
<i>Social Security Administration’s Enterprise Risk Management, 022323, August 5, 2024</i>				
Recommendation 1	Make ERM implementation a priority by providing the ERM team the resources it needs to ensure ERM reaches maturity no later than the planned date of FY 2028, in accordance with its current ERM Implementation Plan.	SSA will continue advocating for resources to prioritize and work toward ERM maturity in 2028 based on the assumptions outlined in its current ERM Implementation Plan.	\$ 0	\$ 0
Recommendation 2	Ensure SSA is working toward reaching maturity that the ERM Council is providing leadership over the ERM program and that key Circular A-123 requirements are completed. For example, key requirements should include regular evaluation of SSA’s risk appetite and risk tolerance levels	SSA will continue leveraging the ERM Council to lead, communicate, and support our ERM maturity and promote an Agency-wide risk culture.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
	and ERMIC communications in support of an Agency-wide risk culture.			
<i>Follow-up Review of Numident Death Information Not Included on the Death Master File, 062301, July 31, 2024</i>				
Recommendation 3	We recommend SSA review the 84 current payment status cases and take appropriate action (for example, terminate improper payments).	SSA is reviewing the cases to determine whether corrective actions are necessary and expects implementation by the end of FY 2025.	\$ 0	\$ 0
<i>Cross-referred Social Security Numbers, 062308, July 31, 2024</i>				
Recommendation 1	Maximize technology (for example, develop automated program that compares Numident name, date of birth, sex designation, place of birth, parents' names) to identify all instances where two different individuals' Numident records are cross-referred and uncross-refer the records.	SSA agrees.	\$ 40,050	\$ 3,098
Recommendation 2	Review all cases where it simultaneously issues payments to beneficiaries under both cross-referred SSNs and take action to correct the records.	SSA is reviewing the cases to determine whether corrective actions are needed and expects to implement this recommendation by the end of FY 2025.	\$ 87,021,480	\$ 13,914,418

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 3	Review all cases where the Numident records of beneficiaries in current payment status are cross-referred to deceased individuals' Numident records and take action to correct the records.	SSA is reviewing the cases to determine whether corrective actions are needed and expects to implement this recommendation by the end of FY 2025.	\$ 59,499,997	\$ 8,947,688
Recommendation 4	Maximize technology (for example, develop automated program that compares Numident name, date of birth, sex designation, place of birth, parents' names) to review the 2.4 million non-current payment status beneficiaries whose cross-referred Numident records contain death information, and input death information on their cross-referred record, as appropriate.	SSA agrees.	\$ 0	\$ 0
Recommendation 5	Implement controls to prevent similar errors from occurring in the future.	SSA agrees.	\$ 0	\$ 0
<i>Challenges in Recovering Supplemental Security Income Overpayments, A-07-21-51018, July 23, 2024</i>				
Recommendation 1	We recommend that SSA correct the 189 errors, as appropriate.	SSA is taking corrective action on the 189 records and expects actions to be completed by the end March 2025.	\$ 0	\$ 783,358

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 2	Ensure a future systems modernization roadmap includes controls to improve payment and redetermination accuracy.	<p>SSA is conducting various efforts in FY 2025 to improve payment and redetermination accuracy.</p> <p>There is the Payroll Information Exchange – expected implementation in March 2025 that will allow SSA to receive payroll information from an external payroll provider to affect payment before an improper payment occurs.</p> <p>The Payment Continuation – expected implementation by January 2025, that will mandate posting and eliminate the need for technicians to manually post Goldberg-Kelly Payment (payment continuation) start and stop action when a claimant files an SSI post eligibility non-medical reconsideration. In subsequent FY 2025 releases, SSA will add functionality to stop Goldberg Kelly payments without manual input; automate suspension of recovery for the overpayment sequence(s) associated with the reconsideration; implement intuitive pathing to the overpayment screens when a reconsideration is entered for reasons of overpayment or waiver; and create MI overpayment information.</p> <p>The SecurityStat proposal Payment Status page change is being considered</p>	\$ 0	\$ 7,263,926,122

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
		<p>for implementation in FY 2025 through a change to the Consolidated Claims Experience (CCE) Payment Status page to include edits to prevent retroactive changes to Payment Statuses that are inappropriate when posted to prior months. An additional SecurityStat proposal for Administrative Finality Alert is being considered for implementation in FY 2025 to present an alert on the CCE Compare page if the user input appears to go back before Administrative Finality. Finally, in CCE, SSA is trying to obtain fundings for the CCE SSI Automated Support for Limitations, which would replace the Kansas City Electronic Modernized SSI Claims System Worksheet application, which is used to collect data needed to complete the manual CICS screens and provide a Simulated version of the Supplemental Security Record (SSR). Finally, SSA is considering for FY 2025, activities for unenumerated deemors and an enhancement to the Access to Financial Institutions to prevent technicians from closing redeterminations or limited issues with priority resource related diaries unless Access to Financial Institution (AFI) requests are completed.</p>		

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 5	Include controls in future debt management system modernization efforts to address systems limitations causing overpayments to not be recovered via cross program recovery or transferred to another liable individual for recovery.	The Debt Management Product remains on hold, and SSA is pursuing funding via the Technology Modernization Fund.	\$ 0	\$ 0
Recommendation 7	Establish a process to identify and address overpayments SSA transferred to the latest record, but for which it could not automatically initiate collection activities, including external collections.	SSA is discussing the possibility of using a BOT to assist with address the universe of cases with an overpayment on the record that is not in collection status. SSA will review the population of cases to determine why they were not automatically selected for collection. Based on the findings, SSA will determine what actions it can take to prevent future errors. It anticipates completing actions for this recommendation by the end of FY 2026.	\$ 0	\$ 0
Recommendation 8	Complete efforts to lift the suspension for the External Collection Operation so overpayments that meet the criteria for the Treasury Offset Program may be referred for collection.	SSA anticipates a decision being made by the end of December 2024. When a decision is made, it will take appropriate actions.	\$ 0	\$ 0
Recommendation 9	Create a diary or revise policies for existing overpayment diaries, as	The B5 diary already exists and alerts technicians to develop for an estate	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
	appropriate, that will alert employees to develop for an estate when a deceased recipient has an overpayment and there are no liable persons to whom it should transfer.	when a deceased recipient has an overpayment. The B5 diary posts to an SSI record when there is an unresolved overpayment and an individual is deceased; therefore, SSA does not plan to create a new diary. However, SSA has drafted updated policy with links to the relevant instructions on when to develop for an estate. SSA expects the policy to be updated by the end of March 2025. Once completed, it will create and issue an administrative message to technicians. SSA expects to implement this recommendation by the end of FY 2025.		
<i>Reducing Processing Centers' Pending Actions, 022313, June 28, 2024</i>				
Recommendation 1	Develop a workload and staffing plan to ensure the pending actions backlog is reduced from year to year.	SSA cannot determine whether this recommendation can be implemented until it receives the outcome of the President's Budget.	\$ 0	\$ 0
Recommendation 2	Develop processing center (PC) pending actions performance measures with goals to reduce the pending actions backlog from year to year.	SSA cannot determine whether this recommendation can be implemented until it receives the outcome of the President's Budget.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 3	Establish timeframe targets for PC workloads to limit increases to improper payments caused by processing delays and the burden they place on beneficiaries.	SSA cannot determine whether this recommendation can be implemented until it receives the outcome of the President's Budget.	\$ 0	\$ 387,566,942
<i>Match of State Department Death Information Against Social Security Administration Records, 062313, May 31, 2024</i>				
Recommendation 1	Review and take appropriate action (for example, verify the beneficiaries' vital status, input death information, terminate payment records, initiate recovery of improper payments) on the remaining cases in our population of 1,596 beneficiaries reported as deceased in State Department records.	SSA is reviewing the records identified and expects to implement this recommendation by the end of FY 2026.	\$ 37,816,696	\$ 4,926,099
Recommendation 2	Work with State Department officials and develop an electronic method to timely report death information for U.S. citizens who die abroad.	In October 2024, SSA met with the State Department to develop an electronic method for State to send electronic Consular Records of Death Abroad to the Agency. SSA is addressing State's technical questions and working internally to determine what is needed to make an interagency agreement.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
SSA's Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2023, 152309, May 24, 2024				
Recommendation 1	Finalize the improper payment alignment strategy for Old-Age, Survivors, and Disability Insurance (OASDI) computations overpayment deficiency dollars.	SSA anticipates completing the improper payment alignment strategy by April 30, 2025.	\$ 0	\$ 0
Customer Wait Times in the Social Security Administration's Field Offices and Card Centers, 152307, May 17, 2024				
Recommendation 1	We recommend SSA develop and/or enhance systems to capture data that measure the effectiveness of initiatives to reduce customer wait times.	SSA is working to modernize the Visitor Intake Kiosk Reports by leveraging the Enterprise Data Warehouse data flow and mitigating limitations of the prior Oracle reports. SSA expects the new management information reports will be available by the end of FY 2025. The modernized Visitor Intake Kiosk Reports should be more comprehensive, will incorporate live data (as technology permits) and more accurately reflect the customer experience at the national, regional, area and office levels.	\$ 0	\$ 0
Disability Payments to Beneficiaries or Recipients Receiving Illinois or Texas Workers' Compensation Benefits, A-06-20-50922, May 17, 2024				
Recommendation 1	Develop the 35 sample cases where Illinois or Texas workers' compensation (WC) benefit	SSA has assigned the cases for review and anticipates completion by the end of FY 2025.	\$ 28,594,221	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
	payment data were not reflected in beneficiaries' payment records and establish overpayments, as appropriate.			
Recommendation 2	Evaluate the feasibility of a legislative proposal requiring states to provide WC payment information to SSA.	SSA agrees.	\$ 0	\$ 0
Recommendation 3	Update initial claim and post-entitlement processes to more explicitly request claimants and beneficiaries report whether they have received, will receive, or expect to receive WC benefit payment information.	SSA is discussing with stakeholders whether improvements are needed for its current reporting processes. If SSA decides to make changes, it expects implementation by the end of FY 2026.	\$ 0	\$ 0
<i>Impact of Undetected Marriages on Social Security Administration Payments, 012317, April 17, 2024</i>				
Recommendation 1	Review the 10 cases from Sample 1, the 20 cases from Sample 2, and the 8 cases from Sample 3 and take any necessary corrective actions.	SSA is reviewing the cases to determine the necessary actions and expects to complete its actions by the end of FY 2025.	\$ 629,321	\$ 0
Recommendation 2	Review the 11 internet Social Security Number Replacement Card cases and take any necessary corrective actions.	SSA is reviewing the cases to determine the necessary actions and expects to complete our actions by the end of FY 2025.	\$ 30,129	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 3	Evaluate the feasibility of implementing an alert system in other applications that flags an employee review of a marriage and action on the SSR or Master Beneficiary Record (MBR), when applicable.	SSA is evaluating the feasibility of implementing an alert system in other applications that flags an employee review of a marriage and action on the SSR or MBR, when applicable. SSA expects to make a determination on the feasibility by the end of FY 2025.	\$ 240,254,939	\$ 0
<i>The Social Security Administration's Enforcement of the Earnings Test, A-08-21-51049, February 2, 2024</i>				
Recommendation 1	Where cost-effective, expand existing initiatives to obtain earnings information electronically.	SSA will determine whether it is cost-effective to obtain earnings electronically and, if so, plans to implement the recommendation by the end of FY 2026.	\$ 0	\$ 0
Recommendation 2	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.	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.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 3	Revise systems to ensure the Agency requests monthly earnings information from beneficiaries eligible for the monthly earnings test before it assesses an overpayment.	SSA will include this recommendation in its discussion to enhance systems and expects to consider the enhancement by the end of FY 2025.	\$ 148,014,267	\$ 0
Recommendation 4	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.	SSA will add the recommended language to overpayment notices by the end of January 2025.	\$ 0	\$ 0
Recommendation 5	Expand controls to detect potential underpayments based on discrepancies between the MBR and Master Earnings File.	SSA will review and determine actions, if any, to expand controls by the end of January 2025.	\$ 29,365,023	\$ 0
Recommendation 7	Implement systems changes to automatically grant earnings-test-related monthly benefit increases at, or closer to, the date they are first allowed by policy.	SSA will evaluate the feasibility of implementing systems changes, and if feasible, completing the enhancement by the end of the FY 2025.	\$ 0	\$ 81,069,424

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 8	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.	SSA will clarify the policy by the end of December 2025.	\$ 0	\$ 0
<i>Follow-up: The Social Security Administration's Implementation of Mail Procedures, 042312, January 25, 2024</i>				
Recommendation 2	We recommend SSA evaluate and adjust, where appropriate, the monitoring process for mail handling to better identify non-compliant offices that require remediation.	SSA is reviewing the new timeliness standards to determine how to identify non-compliant offices that require remediation. SSA expects to implement this recommendation by the end of September 2026.	\$ 0	\$ 0
<i>Allegations of Representative Payees' Misuse of Benefits, A-09-19-50797, September 29, 2023</i>				
Recommendation 1	Take corrective action for the 135 allegations we identified in all 3 samples of our audit.	SSA is reviewing the cases in Recommendations 1 and 2 to determine whether, and when, it will release the cases for action. SSA anticipates implementing this recommendation by the end of FY 2026.	\$ 0	\$ 1,417,220
Recommendation 2	Based on the results of its actions for our sampled allegations, take corrective action for the remaining population of 14,777 beneficiaries	SSA is reviewing the cases in Recommendations 1 and 2 to determine whether, and when, it will release the cases for action. SSA anticipates	\$ 0	\$ 184,779,799

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
	whose allegations were still pending.	implementing this recommendation by the end of FY 2026.		
Recommendation 5	Establish a process to periodically follow up on the recovery of organizational payee overpayments established in the Social Security Online Accounting and Reporting System to ensure employees take additional action to recover misused benefits.	SSA is gathering the resources necessary for the changes and expects to implement this recommendation by the end of FY 2026.	\$ 0	\$ 0
Mobile Phone Security, A-14-19-50811, September 28, 2023				
Recommendation 7	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 updating this recommendation.	\$ 0	\$ 0
Ransomware Prevention and Response, 142309, September 27, 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 updating this recommendation.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
<i>Security of the Web Identification, Authentication, and Access Control Systems, 142311, September 27, 2023</i>				
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 updating this recommendation.	\$ 0	\$ 0
Recommendation 7	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 updating this recommendation.	\$ 0	\$ 0
<i>Manually Processed Old-Age, Survivors and Disability Insurance Benefit Termination Actions, A-07-21-51043, September 27, 2023</i>				
Recommendation 2	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.	SSA holding discussions with its stakeholders to determine actions needed to implement the recommendation and expects completion by end of September 2025.	\$ 53,362,441	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
<i>Windfall Offset Determinations, A-09-18-50697, September 27, 2023</i>				
Recommendation 2	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 determination line on the MBR.	SSA is investigating the feasibility of the recommendation and potential solutions. SSA does not anticipate implementation of this recommendation until the end of FY 2025.	\$ 0	\$ 0
<i>Digital Identity in my Social Security, A-14-18-50486, September 26, 2023</i>				
Recommendation 1	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 updating this recommendation.	\$ 0	\$ 0
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 updating this recommendation.	\$ 0	\$ 0
<i>Follow-up Review of Self-employment Earnings Removed from the Master Earnings File, A-06-21-51020, September 26, 2023</i>				
Recommendation 2	Take appropriate action (for example, conduct additional training, update policy and user guides, send emergency messages) to ensure employees	SSA is finalizing its processing guides and training employees to process earnings adjustments in accordance with policy. SSA expects to complete its actions by the end of FY 2025.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
	process earnings adjustments in accordance with policy.			
Statutory Benefit Continuation for Disability Beneficiaries, A-07-21-51105, September 25, 2023				
Recommendation 1	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.	SSA submitted the new SBC election form to OMB for approval on October 25, 2024. SSA will develop a business process for its use and complete policy revisions before circulating the form for use by technicians. SSA anticipates completing this recommendation by the end of March 2025.	\$ 0	\$ 0
Recommendation 2	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.	SSA is working on changes to DI 12027.65 that will require the Associate Commissioner to fax notifications to the field office's (FO) WorkTrack for SSI and concurrent cases. Also, SSA is updating the DI 12024.060 to add an assistance request feature in the Electronic Disability Collect System that would notify and require technicians to determine whether resumption of SBC applies when the Appeals Council remands a case to an administrative law judge for OASDI cases. SSA anticipates implementation by the end of September 2026.	\$ 297,689,888	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 5	Improve systems to ensure SBC payments to Disability Insurance beneficiaries and auxiliary beneficiaries are stopped in accordance with applicable statutes, regulations, and policy.	SSA has identified a possible automated solution for this recommendation and working with its internal stakeholders on the proposed changes. SSA anticipates implementation by the end of September 2025.	\$ 68,446,451	\$ 0
Workers' Compensation Lump-sum Settlements, 012308, September 21, 2023				
Recommendation 1	Correct the 33 cases with improper payments in accordance with SSA policy.	SSA is processing the corrective actions required and expects completion of its actions by the end of FY 2025.	\$ 0	\$ 0
Recommendation 2	Correct the 45 cases without improper payments per SSA policy.	SSA is processing the corrective actions required and expects completion of its actions by the end of FY 2025.	\$ 0	\$ 0
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 completion of its actions by the end of FY 2025.	\$ 360,073	\$ 0
Recommendation 5	Address the system limitation by expanding the field to allow settlements of or over \$10 million.	SSA agrees.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 7	Provide training based on workload deficiencies identified in WC Quality Today MI.	SSA is developing a training package for stakeholder review and expects implementation by the end of FY 2025.	\$ 0	\$ 0
<i>State Workers' Compensation and Public Disability Benefits' Reverse Offset Plans' Impact on the Disability Insurance Trust Fund, A-02-19-50867, September 18, 2023</i>				
Recommendation 1	Determine whether SSA made inaccurate WC/Public Disability Benefit (PDB) offset determinations and improperly paid 13,033 beneficiaries with inaccurate WC/PDB information in its records.	SSA is working with stakeholders on determining whether a review of the entire case population is warranted. Once a decision is made, SSA will continue with its approach of releasing ad-hoc cases to the field offices in a balanced manner. SSA anticipates implementing this recommendation by the end of FY 2025.	\$ 0	\$ 0
Recommendation 3	Establish system controls to identify cases likely to have incorrect WC/PDB offsets and/or reverse offset determinations.	SSA has vetted a potential system control with its stakeholders and plan to determine whether the control is feasible. SSA expects implementation by the end of FY 2025.	\$ 408,147	\$ 0
<i>The Social Security Administration's Controls over Modernized Development Worksheets, A-02-22-51157, September 18, 2023</i>				
Recommendation 3	Create system alerts to notify employees when multiple Modernized Development Worksheet (MDW) requests are	SSA plans to incorporate the MDW essential features into the Enterprise Workload Management to enhance its capabilities as a comprehensive	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
	created for the same issue for the same beneficiary.	workload management solution. MDW will offer automated notifications to prioritize cases where multiple issues for the same beneficiary require resolution. This will streamline processes, increase efficiency, and improve service delivery. Integrating the MDW functionality into Enterprise Workload Management aligns with SSA's organizational goals and will enhance its operational efficiency. SSA is seeking funding through the IT Investment Process to support this initiative and anticipates development and partial implementation in FY 2025, as investment resources permit.		
<p><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Real Properties, 022328, September 1, 2023</i></p>				
Recommendation 2	Add system controls to ensure employees review for possible prior non-home real property 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.	SSA will establish a training Video on Demand and/its Policy in Focus for technicians that will cover the audit findings and the recommendations from the OIG. SSA anticipates completion by the end of September 2025.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 3	Add system controls to ensure employees add required documentation supporting property determinations and independent property verifications.	SSA will establish a training Video on Demand and/or Policy in Focus for technicians that will cover the audit findings and the recommendations from the OIG. SSA anticipates completion by the end of September 2025.	\$ 0	\$ 0
Recommendation 4	Add system controls to ensure employees add required documentation to support allegations of an undue hardship exclusion.	SSA will establish a training Video on Demand and/or Policy in Focus for technicians that will cover the audit findings and the recommendations from the OIG. SSA anticipates completion by the end of September 2025.	\$ 0	\$ 0
Recommendation 5	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.	SSA will establish a training Video on Demand and/or Policy in Focus for technicians that will cover the audit findings and the recommendations from the OIG. SSA anticipates completion by the end of September 2025.	\$ 0	\$ 0
<i>Funds Dedicated to Address Program Integrity and Hearings Backlog Workloads, A-15-19-50885, August 14, 2023</i>				
Recommendation 2	Enhance the quality review process to ensure continuing disability review (CDR) mailers are processed correctly.	Based on the discussions with its stakeholders, SSA plans to enhance the quality review process for the Enterprise Workload Management Enterprise Workload Management mailer workload and expects implementation by the end of the FY 2025.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Manual Processes for Resource-intensive Workloads, A-07-19-50882, July 21, 2023				
Recommendation 1	Implement measures to uniformly assess cost savings, effectiveness, and return on investment for automation enhancements, including bots, that affect manual workloads.	SSA is installing Insights; however, there is a significant amount of required work needed to make it work with the older software. As of September 30, 2024, SSA's funding was reduced to a maintenance-only mode. This will slow the roll-out activity and migration of the current end users. SSA anticipates completion by March 31, 2025.	\$ 0	\$ 0
Recommendation 3	Determine whether it is cost-beneficial to develop BOTs to assist with FO workloads.	SSA has plans to develop several field office bots and if found feasible, expects implementation of this recommendation by September 30, 2026.	\$ 0	\$ 0
Recommendation 4	Issue available unused licenses for BOT-related software to technicians.	The previous solution of Business Rules for Universal Network Operations was not implemented because of unforeseen issues. SSA is researching ways to issue additional licenses as it expands BOT use to field offices. SSA plans to implement the recommendation by December 31, 2025.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
<i>Edit Routines Used to Reinstate Wage Items from the Earnings Suspense File, A-03-21-51013, June 12, 2023</i>				
Recommendation 2	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 agrees.	\$ 0	\$ 0
Recommendation 3	Track all back-end edit routine costs to regularly determine whether each edit routine is a prudent use of SSA's limited resources.	SSA agrees.	\$ 0	\$ 0
<i>Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2022, A-15-22-51183, May 5, 2023</i>				
Recommendation 1	Conduct a study to expand AFI searches between the SSI initial application and subsequent eligibility redeterminations.	SSA is continuing its data exploration and analysis and expects that work to continue through the end of FY 2025. SSA is refining the methodology to find the optimal frequency for AFI inquiries by seeking input from subject-matter experts.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
<i>The Social Security Administration's Enumeration Services during the COVID 19 Pandemic, A-15-21-51015</i>				
Recommendation 10	Complete all required privacy assessments for the WorkTrack application.	Privacy Impact Assessment is in development. SSA anticipates publishing the Privacy Impact Assessment of SSA's Privacy Program webpage before the end of FY 2024.	\$ 0	\$ 0
<i>Work Review Determinations for Disabled Beneficiaries, A-07-21-51012, September 29, 2022</i>				
Recommendation 2	In the system that will replace eWork, incorporate 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.	This recommendation will be addressed as part of the Minimum Viable Product for eWork replacement, which will be implemented in September 2025. Technical discovery is underway for OASDI II Application Program Interfaces to expand automation of work CDR processing and effectuation by addressing delays in decision effectuation due to system limitations, reducing the need for manual actions. The interfaces will include claims involving multiple entitlements.	\$ 456,252,223	\$ 0
Recommendation 4	Update subsidy policy to include specific instructions for SSA employees to verify, document, and apply the correct subsidy amount.	SSA is working to include technology that will guide the technician to develop, document, and verify the subsidy amounts in the new Work CDR product. SSA will update the Program Operations Manual System (POMS) along with	\$ 91,370,748	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
		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 FY 2025.		
Recommendation 5	Update the Form SSA-3033, Employee Work Activity Questionnaire, with clearer instructions for employers on how to complete the Form.	SSA has revised Form SSA-3033, <i>Employee Work Activity Questionnaire</i> , with clearer instructions for users on completing the Form. This includes softened language to make it less intimidating for users. OMB approved SSA's revised Form on November 19, 2024. It is making final edits and anticipates implementation by March 31, 2025.	\$ 0	\$ 0
<i>The Social Security Administration's Challenges and Successes in Obtaining Data to Determine Eligibility and Payment Amounts, A-01-21 51029, September 23, 2022</i>				
Recommendation 1	Implement a centralized, interactive, and user-friendly system for administering data exchanges.	The refresher training was completed in May 2024. SSA is working to complete the data exchange product inventory and anticipates completion by the end of February 2025. SSA anticipates implementation of the data exchange product inventory by the start of the FY 2026 reimbursable agreement cycle (July 2025).	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
<i>Follow-up: Internal Revenue Service Alerts, A-03-18-50277, September 20, 2022</i>				
Recommendation 4	If SSA does not implement Recommendation 3, it should 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.	After a review of the current IRS agreement, SSA determined it can retain the IRS data in its system beyond 2 years. SSA requires that system resources implement this recommendation. SSA did not receive approval for funds for FY 2025; however, it will attempt to obtain the funds for FY 2026.	\$ 0	\$ 0
<i>Incorrect OASDI Benefit Payment Computations that Resulted in Overpayments, A-07-18-50674, May 26., 2022</i>				
Recommendation 1	Improve Agency systems to automate benefit computations and reduce the need for manual processing.	In the first quarter of FY 2025, the Consolidated Claims Experience will be enhanced to integrate functions that include modernized computations to improve automation of retirement benefit computations and reduce the need for manual actions. This is the first of many planned releases that will address this recommendation and will take a few years to complete.	\$ 368,326,080	\$ 0
<i>The Social Security Administration' Mailing Process During the Pandemic, A-08-21-51115, May 13, 2022</i>				
Recommendation 1	If cost-effective, invest in software and equipment to reduce manual processing of incoming mail.	SSA evaluated the digitization and centralized mail handling proof-of-concept that began October 2023 and	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
		<p>ended July 2024. SSA recommended that, as resources become available, additional FOs be incrementally added to the digitization and centralized mail-handling process. Two regional areas will have mail digitized and centralized by January 30, 2025, and SSA will start mail digitization and centralization in Workload Support Units in January 2025.</p>		
<p>Recommendation 2</p>	<p>Expand the use of Post Office (P.O.) Boxes for long-term, high-volume workloads.</p>	<p>SSA completed its evaluation of a centralized mail handling proof-of-concept that began October 2023 and ended July 2024. SSA will pursue expanding a centralized mail-handling process for FOs using central mail handling and processing centers or hubs. To date, SSA has earmarked the Direct Operations Center and National Records Center (NRC) as mail processing and scanning hubs. SSA will incorporate additional P.O. Boxes and/or unique ZIP codes to efficiently process FO mail. SSA's expansion will include a new P.O. Box for each centralized mail processing center.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 3	If cost-effective, outsource additional mail duties to contractors.	SSA has secured mail handling and scanning equipment to establish a second mail hub in the Independence, Missouri NRC. The NRC will begin serving as a mail processing and scanning location in January 2025 and will expand to FOs in the Kansas City Region as resources allow. SSA uses contract labor to assist with the mail handling and scanning operation in the NRC. Contracting all mail operations for FOs to be cost-prohibitive. SSA is exploring adding mail processing and scanning hub locations.	\$ 0	\$ 0
Recommendation 8	Implement online versions of the most frequently sent notices.	SSA is working with internal stakeholders to determine the timeframe and implementation of online versions of the most frequently sent notices. SSA anticipates releasing six notices online once it receives funding.	\$ 0	\$ 0
<i>Fiscal Year 2021 Payment Integrity Review, A-15-21-51121, May 11, 2022</i>				
Recommendation 1	Complete the expansion study for Access to Financial Institutions and assess the effectiveness of lowering the countable liquid resource tolerance to \$0.	In April 2023, SSA put the AFI study on an indefinite hold because of competing priorities, resources, and service issues. SSA determined it was not feasible to do the study in FY2024 because of the operational effects of its resource and service crisis. SSA will evaluate the	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
		situation annually to determine the appropriate time to resume the study. The next evaluation will be in the third quarter of FY 2025.		
<i>Student Benefits Erroneously Terminated at Age 18, A-09-19-50823, April 22, 2022</i>				
Recommendation 4	Update the Post-Entitlement Online System and Modernized Claims System to include alerts to notify SSA employees of potential incorrect actions and required subsequent actions.	SSA has determined the appropriate solution to implement this recommendation; however, implementation depends on resources. SSA expects implementation actions to be completed by the end of FY 2025.	\$ 0	\$ 0
Recommendation 5	Update the Title II Redesign System to ensure it generates an alert when SSA has terminated benefits to a child upon attaining age 18; however, the benefit record indicates the individual is a full-time student after they attain age 18.	SSA has determined the appropriate solution to implement this recommendation; however, implementation depends on resources. SSA expects implementation actions to be completed by the end of FY 2025.	\$ 0	\$ 0
<i>Deceased Beneficiaries in Suspended Payment Status, A-08-19-50800, November 22, 2021</i>				
Recommendation 2	Develop information reports to identify beneficiaries in death suspense for prolonged periods and instruct management to ensure technicians take appropriate actions on the cases.	SSA is discussing with internal stakeholders whether to implement this recommendation through an ad-hoc workload, management information data report, or other means. SSA expects to complete this recommendation by the end of March 2025.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 3	Verify and post death information, where appropriate, for the remaining beneficiaries in the state death population.	SSA reprioritized its ad-hoc workloads, and those with ongoing improper payments are the highest priority. Since these cases involve suspended payment status, SSA is delaying the release until the end of March 2025.	\$ 48,423,411	\$ 7,983,516
Recommendation 4	Instruct technicians to take appropriate actions on the remaining beneficiaries in the Death Suspense population.	SSA reprioritized its ad hoc workloads, and those with ongoing improper payments are the highest priority. Since these cases involve suspended payment status, SSA is delaying the release until the end of March 2025.	\$ 14,130,460	\$ 7,993,948
Recommendation 7	Revise policy to instruct technicians to conduct additional searches for death information when developing suspension actions.	SSA intends to publish revisions to the POMS, section GN 02602.054, by the end of March 2025.	\$ 0	\$ 0
Recommendation 9	Clarify policy for establishing dates of death for beneficiaries suspended based on a report from Treasury of a returned payment for death.	SSA anticipates publishing the revisions to POMS, section GN 02602.054, by the end of March 2025.	\$ 0	\$ 0
Overpayments with Recovery Agreements that Extend Beyond 2049, A-07-19-50775, September 28, 2021				
Recommendation 1	Establish consistent criteria to ensure it identifies existing overpayments for	SSA is working internally with the Office of the General Counsel to complete final guidance. Once guidance is finalized, it	\$ 0	\$ 1,240,312,343

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
	<p>which the Recovery of Overpayments, Accounting and Reporting 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 Recovery of Overpayments, Accounting and Reporting system limitation.</p>	<p>will investigate the feasibility of tracking existing overpayments for which the Recovery of Overpayments, Accounting and Reporting system deleted a portion of the overpayment balance.</p>		
<p><i>The Social Security Administration's Processing of Misuse Allegations of Individual Representative Payees, A-13-18-50712, June 14, 2021</i></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 Debt Management Product (DMP). It anticipates this Product will improve controls for collecting misused funds, which will allow for affected beneficiaries to be reimbursed. The target date for the project's initial release is FY 2025.</p>	<p>\$ 0</p>	<p>\$ 106,435</p>
<p><i>The Social Security Administration's Administrative Finality Policy, A-01-19-50859, May 28, 2021</i></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 to work toward finalizing its decision on updating our administrative finality policy. The Office of the Actuary is assessing the program impact of the proposed regulatory</p>	<p>\$ 0</p>	<p>\$ 0</p>

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
		<p>changes. In the meantime, SSA is working on developing the long-term regulation specification document. Until the Actuary's assessment is complete, SSA cannot determine an implementation date. We agreed to close previous duplicate recommendations on administrative finality.</p>		
<p><i>Follow-up on Underpayments Payable to Terminated Old-Age, Survivors and Disability Insurance Beneficiaries, A-09-19-50848, December 11, 2020</i></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. Implementation is anticipated by the end of March 2025.</p>	<p>\$ 0</p>	<p>\$ 0</p>
<p><i>Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible for Childhood Disability Benefits, A-13-18-50714, December 10, 2020</i></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 childhood disability benefits.</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 2026 when it will begin discovery and planning.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
<i>Supplemental Security Income Recipients Denied Old-Age, Survivors and Disability Insurance Benefits Based on Lack of Technical Evidence, A-05-18-50654, November 30, 2020</i>				
Recommendation 3	Modify business procedures, using systems such as the CCE or other applications, to better inform claims specialists of necessary actions when SSI recipients do not provide required information and evidence for OASDI claims.	SSA plans to use the CCE to implement this recommendation. In FY 2026, SSA plans to consult with stakeholders to determine whether it should host discovery sessions. These sessions will provide insights into the current business process, identify pain points, explore opportunities for improvement, and evaluate the audit's recommendations for potential integration into the CCE system when an SSI recipient has not provided the required information and evidence for an OASDI claim.	\$ 0	\$ 0
<i>Miscellaneous Benefit Suspensions for Old-Age, Survivors and Disability Insurance Beneficiaries, A-07-19-50799, September 21, 2020</i>				
Recommendation 3	Implement controls, such as systems alerts and management reports, to identify beneficiaries in miscellaneous suspense status and ensure employees take corrective actions timely.	SSA plans to use the CCE to implement this recommendation. It does not expect to add this issue to the CCE roadmap until the earliest in FY 2027.	\$ 0	\$ 0
<i>Beneficiaries with Representative Payees and Earnings, A-02-17-50143, March 5, 2020</i>				
Recommendation 4	Revise notices sent to beneficiaries and their representative payees informing them of benefit increases	Although the revised final notice clearance package is complete, because of budget constraints on systems	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
	due to additional earnings to include the employer(s) name, earnings amounts, a reminder to report errors to SSA, and instructions on reporting errors.	resources, SSA cannot implement it. In September 2024, SSA submitted a request for funding under a larger product. SSA is waiting for the funding to be allocated. Once it receives confirmation of its funding, SSA can provide an estimated completion date in FY 2025.		
<i>Old-Age, Survivors and Disability Insurance Beneficiaries with Overpayments on Suspended and Terminated Records, A-07-18-50317, September 25, 2019</i>				
Recommendation 2	Establish a process to identify overpayments that exist on suspended or terminated SSNs the Re-entitled Beneficiaries process does not detect, so the Agency can transfer and recover them via benefit withholding.	SSA is in the development phase of the comprehensive DMP. It anticipates this modernized system will enable it to collect, store, monitor, and report OASDI and SSI debt activity with confidence, accuracy, and timeliness.	\$ 17,976,178	\$ 0
<i>Overpayments Pending Collection for Miscellaneous Reasons, A-04-18-50546, September 24, 2019</i>				
Recommendation 4	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.	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 OASDI and SSI debt activity with confidence, accuracy, and timeliness.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
<i>The Social Security Administration's Controls for Identifying Potentially Fraudulent Internet Claims, A-09-18-50655, September 13, 2019</i>				
Recommendation 7	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 updating this recommendation.	\$ 0	\$ 0
<i>Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement, A-09-16-50077, August 6, 2019</i>				
Recommendation 2	Based on its revised policy, terminate benefits for the 59 beneficiaries identified by our audit.	SSA updated policy (GN 02605.055) related to Recommendation 1. On August 28, 2023, SSA released cases for Recommendations 2 through 4 for corrective action. It expects this workload to be completed in May 2025.	\$ 0	\$ 1,068,642
Recommendation 3	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.	SSA updated policy (GN 02605.055) related to Recommendation 1. On August 28, 2023, SSA released cases for Recommendations 2 through 4 for corrective action. It expects this workload to be completed in May 2025.	\$ 0	\$ 114,353,897

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
Recommendation 4	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.	SSA completed policy updates (GN 02605.055) related to Recommendation 1. On August 28, 2023, it released cases for Recommendations 2 through 4 for corrective action. SSA expects this workload to be completed in May 2025.	\$ 0	\$ 0
<i>Recovery of Old-Age, Survivors, and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits, A-04-18- 50651, May 15, 2019</i>				
Recommendation 3	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.	SSA is still developing the comprehensive DMP. It anticipates this modernized system will enable SSA to collect, store, monitor, and report OASDI debt activity with confidence, accuracy, and timeliness. The target date for the initial release of the DMP is the end of FY 2025.	\$ 0	\$ 0
<i>Supplemental Security Income Underpayments, A-15-18-50612, December 28, 2018</i>				
Recommendation 1	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 updating this recommendation.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
<i>The Social Security Administration's Use of Administrative Tolerance Waivers, A-04-16-50145, August 1, 2018</i>				
Recommendation 1	We recommend SSA, as part of its Debt Management modernization initiative, establish controls in the new DMP that ensure technicians can only use the administrative tolerance waiver for overpayments allowable under the provision.	SSA is still developing the comprehensive DMP). SSA anticipates this modernized system will enable it to collect, store, monitor, and report OASDI debt activity with confidence, accuracy, and timeliness.	\$ 12,568,202	\$ 0
<i>Manual Adjustments to Old-Age, Survivors and Disability Insurance Overpayments, A-07-18-50294, April 9, 2018</i>				
Recommendation 4	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 evaluate the enhancements planned for DMP to determine whether they would sufficiently address the primary errors caused by manual adjustments.	\$ 0	\$ 0
<i>The Social Security Administration's Plan to Achieve Self-Support Program, A-08-16-50030, September 27, 2016</i>				
Recommendation 3	Establish routine program monitoring and quality control reviews.	The Plan for Achieving Self-support (PASS) Control and Information System (CIS) application is over 20-years-old, and, to incorporate the requested changes, a full rewrite was necessary.	\$ 0	\$ 0

Recommendation Number	Recommendation Text	Status Per SSA	Questioned Costs	Funds to be Put to Better Use
		SSA identified enhancements to the PASS CIS and worked with developers to implement them. The developers completed a validation website, and SSA is working through user testing. Once completed, it can roll out the live version and establish a control. SSA plans to implement this recommendation by the end of March 2025.		
<i>Supplemental Security Income Overpayments Pending a Collection Determination by the Social Security Administration, A-07-15-15030, September 22, 2015</i>				
Recommendation 4	Rectify the issues, including the systems limitations and unresolved diaries found during this review, causing overpayments to not be resolved.	SSA's new DMP is a multi-year project. 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.	\$ 0	\$ 0
Total			\$2,227,141,5370	\$12,131,289,453

CLOSED UNIMPLEMENTED RECOMMENDATIONS – AGREED
(As of January 29, 2025)

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
<i>Representative Payee Reviews and Educational Visits, A-13-17-50195, September 26, 2024</i>					
Recommendation 1	We recommend the Social Security Administration (SSA) ensure Protection and Advocacy agencies and SSA employees take the required actions to resolve deficiencies Protection and Advocacy agencies identified during payee reviews, and document those actions as required.	SSA resolved the deficiencies for the remaining nine cases and documented the actions taken.	Although SSA provided information for correcting the deficiencies found, it did not provide sufficient information that addresses the recommendation as it relates to plans the Agency will take/plans to take when its employees and Protection and Advocacy agencies' do not take the required actions and/or document those actions taken. Therefore, we believe the recommendation should remain open.	\$ 0	\$ 0
<i>Supplemental Security Income Ineligibility Determinations and Payment Suspensions Based on Failure to Provide Information, A-02-22-51135, September 25, 2024</i>					
Recommendation 2	Develop policy and procedures for the Offices of Retirement and Disability Policy and Chief Information	SSA issues Emergency Messages in accordance with AO 40410.005, section B, 2 nd paragraph, which includes notifying stakeholders. The	SSA's method of using Emergency Messages to inform employees to stop using prohibited suspense codes is ineffective. Without	\$ 0	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	<p>Officer to coordinate systems changes to prevent the use of obsolete or temporarily prohibited non-payment status codes. If unable to make systems change, SSA should identify and review records placed into suspension or denied using prohibited non-payment status codes to ensure they are corrected timely.</p>	<p>Offices of the Chief Information Officer, Deputy Commissioner for Operations, and Retirement and Disability Policy coordinate to determine the feasibility and benefit of implementing such changes, and Operations provides the operational business requirements, if necessary. SSA's normal practice for updating or changing policy is to communicate with all stakeholders, including the Chief Information Officer, before publication. The time period for the audit was during the pandemic—March 2020 through May 2022. As it relates to this recommendation, SSA took actions as quickly as possible to notify technicians to temporarily stop using the non-payment status codes through the release of EM-20010 SEN REV. SSA did not take actions to have systems expend limited resources to update its systems. The Agency has</p>	<p>changing to prevent the use of prohibited payment status codes, the errors we identified are likely to continue to occur.</p>		

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>resumed normal workload activities, and the codes no longer need to be suspended. Our findings serve as a lesson learned; therefore, in the future, SSA will ensure it invokes its normal practice of communicating with all stakeholders, including the Chief Information Officer, when policy and procedures or temporary policies are released.</p>			
<p><i>Customer Wait Times in the Social Security Administration's Field Offices and Card Centers, 152307, May 17, 2024</i></p>					
<p>Recommendation 2</p>	<p>Develop goals specific to wait times for customers in the office and time customers wait for scheduled appointments.</p>	<p>SSA partially agreed with the recommendation. It will monitor wait-time data to address problem areas. In addition, SSA will implement such initiatives as Video as a Service, mobile check-in, and upload documents, to reduce wait times. SSA is modernizing Management Information Central Customer Service Reports to allow SSA to review more data and identify areas for</p>	<p>In our report we acknowledged that SSA had initiatives in progress that address customer wait times. In Fiscal Year (FY) 2024, SSA stated it continued with existing and new initiatives to address customer wait times. There are some initiatives that will not start until FY 2025. The Agency has not provided any information on whether or not it plans to set goals for</p>	<p>\$ 0</p>	<p>\$ 0</p>

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>improvement. These data will give SSA a better understanding of the customer's experience, and SSA can address the overall customer experience and monitor the customers' overall time instead of just their wait time. SSA has planned and implemented the following initiatives that will improve the customer experience and wait times. Video as a Service requires manual actions by field office (FO) employees to deliver the video link and start the video interaction. In FY 2025, SSA plans to automate delivery of the link and introduce new mobile check in functionality to support Video as a Service. Although SSA expects to begin developing this functionality in FY 2025, the implementation schedule is affected by another employee application, also scheduled in FY 2025, and approval of a critical systems enhancement to collect consent for Short Message</p>	<p>addressing customer wait times. Without specific goals, SSA is unable to determine whether initiatives are effective.</p>		

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>Service messaging. On August 24, 2024, SSA will implement a major rewrite of Mobile Check-In that combines its two mobile check-in applications into a single integrated process with common screens and geofencing functionality. This release also introduces a barcode check-in that allows customers who cannot pass the geofencing requirements to check in at the visitor intake kiosk. Barcode check in allows customers to start their check in on their mobile device and complete their geofencing requirements by scanning their barcode at the kiosk barcode scanner. This will reduce barcode check in to a few seconds. Barcode check in allows users to receive the interview-related visitor intake Short Message Service messages on their personal mobile device. SSA rolled the upload documents feature out to all FOs effective March 2024. Effective June 22, 2024,</p>			

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>customers receive an automated follow-up email if SSA does not receive a response within 10 days of the initial eSignature/Upload Documents request and a confirmation email when their request(s) has been electronically submitted. This feature will reduce the number of customers who visit FOs.</p>			
<p><i>The Social Security Administration's Enforcement of the Earnings Test, A-08-21-51049, February 2, 2023</i></p>					
<p>Recommendation 10</p>	<p>Correct the remaining error cases from the sample reviews.</p>	<p>SSA reviewed the 33 cases and found 18 cases did not require corrective action. For the remaining 15 cases, SSA completed Manual Adjustment, Credit, and Award Data Entries (12 cases) to update the records with corrected enforcement information and post any resulting over- or underpayments, as needed; completed contact actions and the beneficiaries did not respond; therefore, no action was taken to update the</p>	<p>Our report demonstrated that SSA under- or overpaid the sampled beneficiaries. SSA needs to correct the records to pay the beneficiaries what they are due or recover the overpayments.</p>	<p>\$ 86,579</p>	<p>\$ 0</p>

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		records (2 cases); and terminated the collection of the overpayment due to enforcement action posted after death (1 case).			
<i>Security of the Web Identification, Authentication, and Access Control Systems, 142311, September 27, 2023</i>					
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 SSA's status for this recommendation.	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.	\$ 0	\$ 0
<i>Windfall Offset Determinations A-09-18-50697, September 27, 2023</i>					
Recommendation 4	Establish a performance service indicator to address the windfall offset workload.	SSA determined there was no need to establish a performance service indicator for the windfall offset workload. SSA must prioritize goals for budgeted and other top-priority work. Workloads, such as this are considered in SSA's overall workload planning. The windfall offset workload is closely tracked and monitored	A timeframe 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	\$ 0	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>by all regions through SSA's Supplemental Security Income (SSI) Diary Workload Control Application that provides data on the percentages of offset cases pending, including those over 90 days old. Likewise, SSA's program service centers monitor and track the windfall offset workload using the Management Information report that contains the volume and percent 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 regional levels. The effectiveness of this existing monitoring is the result of the relatively low percentage of aged cases. For example, the (OIG) found 15.6 percent of offset diaries were over 90-days-old; however, to date it is 13.8 percent, a decline from that found during the audit. Also, SSA accurately processed 96 percent of</p>	<p>beneficiaries who rely and depend on the benefits.</p>		

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>windfall offset determinations that we reviewed during its review.SSA continues to believe the actions/decision it made to resolve the recommendation were appropriate and will not take further action. The windfall offset workload is monitored by regions and program service centers. SSA's Management Information reports already contain volume and percentage of pending cases including those over 90 days. The Agency must continue to prioritize goals for budgeted and other top priority work and our assessment on whether to establish a performance service indicator for the windfall offset workload determined there is no need to establish additional fixed goals or performance indicators to monitor this workload.</p>			

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
Statutory Benefit Continuation for Disability Beneficiaries, A-07-21-51105, September 25, 2023					
Recommendation 4	Improve systems to ensure medical cessation dates are recorded correctly on Supplemental Security Income records.	We reported that SSI Statutory Benefit Continuation errors occurred because the overpayment is based on the medical cessation date the technician entered, and if incorrect, the overpayment and corresponding months are incorrect. SSA reviewed a sample of the cases provided by us and found the disability determination services (DDS) examiner made a technical error inputting the cessation date on the Supplemental Security Record (SSR) to match the reconsideration decision date. Also, the administrative law judge (ALJ) upheld the initial cessation decision, and the technicians did not properly record the ALJ's decision. Since SSA relies on technicians to enter the correct date, it determined a system improvement would not prevent incorrect	The recommendation to improve systems to ensure medical cessation dates are recorded correctly on SSI records is important to ensure SSA records overpayment amounts accurately.	\$ 197,448,587	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>overpayments dates from being entered into the system. Therefore, to address the finding, SSA released a reminder to the DDS technicians to ensure they properly document changes in cessation date. SSA also released an Administrative Message 24088, reminding technicians to review the SSR to ensure the correct cessation date is posted.</p>			
<p><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Trusts, A-02-21-51026, September 22, 2023</i></p>					
<p>Recommendation 3</p>	<p>Establish systems controls to ensure FO employees submit their trust determinations in the SSI Trust Monitoring System (SSITMS) for review and resolve any disagreements raised by the reviews before completing their final trust determinations in SSA's systems.</p>	<p>SSA determined it was not feasible to implement a systems control that would ensure employees submit to SSITMS. Instead, SSA determined policy needed to be clarified. On May 6, 2024, SSA updated its policy to clarify when trusts should be submitted to SSITMS for review and when to resolve disagreements raised by the Regional Trust Review Team. The summary of updates can</p>	<p>SSA should implement systems controls to ensure employees follow policy. Without controls, the risk we identified remains, and errors such as those we found can continue to occur.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>be found in SSA's policy - SI 01120 TN 83: <i>Identifying Resources</i>. SSA believes the actions/ decision it made to resolve the findings related to the recommendation where appropriate. Trust determinations involve manual inputs; therefore, a system control is not feasible. SSA determined policy clarification was needed and took action to update relevant trust-related instructions.</p>			
<p><i>Dedicated Accounts for Supplemental Security Income Recipients, A-04-21-51031, September 20, 2023</i></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 determined that the best control would be to add Dedicated Account specific questions to the Performance Quality Review (PQR) sheet. This will improve technical proficiency and increase the quality and accuracy of dedicated accounts. The PQRs are updated each FY to account for any issue elements that may need to be added. In addition, the errors that will be included on the</p>	<p>Although SSA stated it has added dedicated account specific questions to the PQR sheet as of October 1, 2024, it has not provided OIG a copy of the updated PQR sheet to confirm implementation of the recommendation. Improving controls over dedicated accounts will help ensure representative payees are</p>	<p>\$ 0</p>	<p>\$ 0</p>

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		review sheet are (1) dedicated account not established; (2) approval or denial of expenditures not documented; (3) review and approval of SSA-6233 not documented; and (4) SSA-6233 not faxed into Evidence Portal.	using the funds appropriately.		
<p><i>Processing Non-citizens' Original Social Security Numbers Electronically Through Enumeration Programs, A-08-22-51136, September 20, 2023</i></p>					
Recommendation 1	We recommend SSA cross-reference the 1,185 non-citizens' records with multiple Social Security numbers (SSN). (We will provide these SSNs under separate cover.)	SSA determined 640 records required no action as they were resolved. SSA completed all necessary actions on the remaining 545 records.	Individuals with more than one SSN can improperly receive benefits under more than one SSN. Based on our review, SSA has not cross-referenced all 1,185 SSNs provided in this recommendation. It is important that SSA implement the recommendation to reduce the risk of improper benefit payments.	\$ 0	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
Recommendation 2	We recommend SSA revise policy to require that technicians conduct additional research for existing SSN records of non-citizens.	SSA updated policy RM 10205.116, RM 10205.315, and RM 10205.700 to instruct technicians to complete a mandatory search to determine whether a non-citizen applicant has an SSN before issue an original SSN. SSA will be working on updating RM 10205.600 to include instructions that require that technicians conduct additional research for existing SSN records of non-citizens. SSA has an anticipated completion by March 2025.	SSA plans to update the related policy in March 2025 to implement steps to ensure individuals do not receive more than one SSN. We will review at that time to determine whether the policy change has been made and the recommendation can be closed. Until then, the recommendation remains open and not fully implemented.	\$ 0	\$ 0
<i>The Social Security Administration’s Oversight of Beneficiaries Who Receive Benefits Under the Direct Express Debit Card Program, A-04-20-50977, June 22, 2023</i>					
Recommendation 1	Develop a standard statement for SSA employees to confirm the beneficiary or representative payee’s intent to enroll into the Direct Express Debit Card program and explain	SSA has developed the following statement for use by 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	Although SSA stated it had developed a statement for FO technicians to use during interviews with beneficiaries/ recipients who agree to participate in the Direct Express program, it is important that SSA incorporate this statement	\$ 0	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	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 information as the Direct Express® customer service telephone number.	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.” SSA is taking action to have the statement updated in policy.	into its standard policies and procedure to ensure beneficiaries/recipients are notified when required.		
<p><i>The Social Security Administration's Enumeration Services during the COVID 19 Pandemic, A-15-21-51015, September 30, 2022</i></p>					
Recommendation 5	Retain enumeration notices in the Online Retrieval System for individuals with assigned SSNs.	Rather than implement the suggestion to retain notices in the Online Retrieval System, in March 2024, SSA launched the Technician Experience Dashboard (TED) at a national level for front-line employees. TED is a one-stop area that contains inbound calls, outbound calls, in-person, mail/ deskwork. The mail/ deskwork feature allows the employee to process work received by	In June 2024, SSA informed the OIG that instead of retaining enumeration notices in its Online Retrieval System, SSA addressed the finding using the newly launched the TED application. SSA states that through TED, employees can determine the status of SSN applications and location of submitted original documents. However, when we requested SSA provide	\$ 0	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>mail or fax. Using the mail/deskwork option provides a more accurate account and allows for SSA to easily determine the status of a customer's mailed in applications to answer any of their questions. In addition, employees can access TED to determine the status of the application and location of the original documents. SSA believes this process better addresses its needs. Since the full re-opening of SSA's office, most customers are selecting to visit the office in-person or use its online services for their enumeration needs. As of April 2024, SSA had seen an 85-percent reduction in mailed SS-5 applications. For April 2022, SSA received 208,866 SS-5 applications in the mail, compared to 31,169 received in the month of April 2024.</p>	<p>specific policy/ procedure using TED to track SSN applications and original documents, we did not receive a response. We determined this finding to be relevant and important because submitted original documents contain personally identifiable information, and the loss of such documents poses privacy risks and burdens applicants as these documents may be costly and/or hard to replace. Since SSA is increasing efforts to take applications online and reducing in-office interaction, tracking and locating submitted original documents is important.</p>		
Recommendation 6	Create and implement automated tools to assist staff in	SSA continues to believe the actions/decision it made to resolve the recommendation	According to SSA, it created the Enumeration Cluster and added to PolicyNet in	\$ 0	\$ 0

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	navigating through enumeration evidentiary document requirements.	were appropriate and will not take further action. SSA believes the automated tools it has implemented such as The Enumeration Cluster, SSN 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.	January 2023. This tool consolidates policy, procedures, and resources by topic so technicians can easily locate information pertaining to the enumeration workload.		
<p><i>The Social Security Administration's Oversight of Disability Determination Services' Financial Management, A-15-21-51117, September 20, 2022</i></p>					
Recommendation 9	We recommend SSA determine additional actions it can take in response to DDS' recurring financial management deficiencies.	SSA revised the financial management procedures, and the fiscal policies. As part of its stewardship responsibility, SSA continues to conduct ongoing reviews and update policies and procedures, as needed. In addition, SSA hired several new fiscal management staff, who are responsible for DDS	We acknowledge SSA's implementation steps in response to our recommendation, including its ongoing reviews and updates to its DDS policies and procedures. In October 2024, we requested more information on the additional personnel SSA hired for DDS oversight and did not	\$ 0	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		oversight since June 2022. SSA will continue monitoring the need for additional actions in the future.	receive a response. The Agency’s hiring of additional staff would address the recommendation. Additional staff would ensure consistent compliance with policies and procedures, and more effectively oversee the DDSs to potentially reducing errors. SSA has a responsibility to manage the DDS cost-effectively.		
Agile Software Development at the Social Security Administration, A-14-20-50947, August 24, 2022					
Recommendation 8	Develop, document, implement, and enforce additional VersionOne standards informed by best practices, including those we identified.	SSA completed upgrading VersionOne/Agility to leverage all of the tool’s portfolio planning capabilities. With the upgrade complete, SSA addressed portfolio management across a large organization as well as identifying common characteristics found among high-functioning Agile portfolios. SSA completed the pilot of a set of centralized reports that focus on the time to delivery, work in progress,	It is important that SSA complete the entire recommendation. The Agency took actions to implement most of the recommendation to implement additional VersionOne standards. However, the Agency said it could not implement the enforcement part of this recommendation until later in 2025 because staff needed time to use the updated standards before their use and effectiveness.	\$ 0	\$ 0

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		<p>work is not progressing, and how much work is being completed at the program and portfolio levels. SSA rolled reports out in March 2024 and upgraded VersionOne/Agility to able to enforce standards for project teams. SSA started in FY 2024 with a major clean up and establishing standard portfolio statuses. In FY 2025, it will implement the enforcement of required fields, the hierarchy, and user story structure.</p>			
<p><i>Follow-up: Deceased Beneficiaries and Recipients with No Death Information on the Numident, A-09-20-50936, May 4, 2022</i></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 audit should be recorded on the Numident.</p>	<p>\$ 0</p>	<p>\$ 0</p>

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>the Numident. Since the 33 cases did not meet the CDDI screening criteria, SSA cannot post the deaths to the Numident. SSA continues to believe the actions/decisions it made to resolve the recommendation were appropriate. To reduce the risk of recording incorrect death information on the Numident, SSA established stringent screening criteria to select records for inclusion in the CDDI project. After an extensive data analytics review, it determined the cases noted in Recommendations 1 and 2 do not meet SSA's criteria. While SSA remains focused on preventing improper payments and improving its death information, SSA must balance its limited resources and ensure the integrity of its records, therefore SSA does not plan to take further action.</p> <p>SSA reviewed 15,736 cases from OIG and took corrective action. Of the 15,736 cases,</p>			

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		4,230 have a date of death on the Numident, and 133 involved erroneous death terminations. Eleven involved various factors that prevent posting dates of death to the Numident.			
Recommendation 2	Take action, as appropriate, to record death information in the Numident for the 15,714 beneficiaries identified by our current audit.	<p>proof of death, or no Numident available to post the date of death. The remaining 11,362 cases did not meet the Continuing Death Data Improvement project screening, and SSA cannot post the deaths to Numident.</p> <p>SSA believes the actions/decisions it made to resolve the recommendation were appropriate. To reduce the risk of recording incorrect death information on the Numident, SSA established stringent screening criteria to select records for inclusion in the CDDI project. After an extensive data analytics review, the Agency determined that the cases</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.	\$ 0	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>noted in recommendation 1 and 2 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, therefore, SSA does not plan to take further action.</p>			
<p><i>Deceased Beneficiaries in Suspended Payment Status, A-08-19-50800, November 22, 2021</i></p>					
<p>Recommendation 5</p>	<p>Establish systems criteria to identify Old-age, Survivors, and Disability Insurance (OASDI) beneficiaries in Address Suspense who are likely deceased, such as identifying beneficiaries suspended for prolonged periods who do not have activity on any SSA records since their suspension. Once</p>	<p>Since September 2015, SSA has had controls to terminate records when the beneficiary has been in any current, continuous suspense for at least 7 years, is age 115 or older, and has no other beneficiaries in non-terminated status on the Master Beneficiary Record (MBR). This includes beneficiaries in address suspense. Establishing additional systems controls could cause duplicate work and add to the FO and processing center pending</p>	<p>SSA indicated it planned to update its related policy by the end of FY 2024; however, we have been unable to confirm the update. Once implemented, SSA will be able to identify deceased beneficiaries sooner. The sooner SSA identifies deceased beneficiaries with improper payments, the more likely it will be able to recover the improper payments.</p>	<p>\$ 149,718,615</p>	<p>\$ 16,709,589</p>

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	established, SSA should update policy to instruct technicians to search for death information.	actions. Recommendation 7 will address the second part of this recommendation. SSA intends to update its policy that will instruct technicians to conduct additional searches for death information when developing suspension actions.			
Recommendation 6	Develop systems controls to alert technicians when SSA receives death information from such sources as Centers for Medicare and Medicaid Services and the Department of the Treasury (Treasury), for beneficiaries in suspended payment status.	SSA has a third-party death report process in place, which includes death information for suspended payment beneficiaries from the Center for Medicare and Medicaid Service (CMS), 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, which automatically generates a Third-Party Verification alert for the FO, district office, or area levels. This is a controlled process. SSA considered the	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	\$ 0	\$ 0

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		<p>HI/SMI Query Response Screen, which contains information from the CMS Enrollment Database; however, it is not considered to be a third-party report of death because it is a query of information and not a report of death. The Agency has found the information on Response Screen is unreliable and does not have correct or up-to-date data. Therefore, it decided not to create an alert for technicians to use the death data from the HIQR screen. SSA also considered the Treasury Do Not Pay and Post Payment Division process; however, it deemed both were not feasible. Do Not Pay is not compatible with SSA's systems, given its death data processing systems are one-way only exchanges, where the Do Not Pay is a two-way data exchange. The Post Payment Division process does not have the data elements necessary to ensure SSA</p>	<p>in SSA records. We estimated SSA issued and had not recovered approximately \$150 million in improper payments after death to approximately 11,000 beneficiaries suspended for address development at the time of our review. Accordingly, we continue to believe SSA should improve systems controls to alert technicians when it receives death information for beneficiaries in suspended payment status.</p>		

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>would accurately record death information on the Numident. In addition, SSA found that alerts from Treasury may be duplicates of death information we already received from other sources. Therefore, the amount of usable data received from Treasury may be limited and SSA decided not to expend agency resources on an exchange. Finally, given SSA already has a death reporting process in place to receive information from Electronic Death Registration process with state and Bureau of Vital Statistics agencies, it does not see the need to use Electronic Verification of Vital Events Facts of Death service.</p>			
<p><i>The Social Security Administration's Processing of Misuse Allegations of Individual Representative Payees, A-13-18-50712, June 14, 2021</i></p>					
Recommendation 6	Take corrective action for the remaining 1,208	After reviewing the 1,208 beneficiaries, SSA determined action was	The Agency did not provide enough information to allow us to independently confirm	\$ 1,925,118	\$ 113,851

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	<p>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>necessary for 1,177. It took action on those cases. With the recent release of the Misuse Workload Tool and recent Administrative Messages SSA is improving the processing of misuse allegations of individual representative payees. The details of SSA's findings and actions follow: (a) 64 cases where the overpayment was established on the representative's payee active Title XVI payment record; (b) 468 cases where SSA processed the next collection action such as sending the manual overpayment bill to the representative payee; (c) 376 cases where SSA processed a debt suspension (also known as a collection action termination; (d) 6 cases where the representative payee filed an appeal and the misuse overpayment was determined to be an error and removed; (e) 2 cases where the representative payee filed an appeal and the misuse</p>	<p>its corrective actions for the 1,177 cases. Therefore, we believe this recommendation should remain open until SSA provides detailed information that supports its corrective actions. It is important for SSA to ensure all available collection tools were used in these cases to obtain restitution from misuser payees.</p>		

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>overpayment determination was correct and the debt placed back into recovery; (f) 66 cases where the misuse debt was being controlled via Recovery and Collection of Overpayment Process or Treasury Offset Program (payee with payable records); (g) 69 cases where the agency could not take any further actions because all collection methods of misuse overpayment had been already taken. (record already in COLL ACT TERM); (h) 10 cases where the overpayment was transferred to the representative's payee active Title XVI payment record via cross-program recovery; (i) 67 cases where action was required and taken to reimburse the beneficiary; (j) 42 cases where the representative payee was deceased, and misuse overpayment collection had either been suspended or terminated; and (k) 7 cases where we found the allegation was unfounded</p>			

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		and no misuse had occurred. *Note: After reviewing the 1,208 we provided, SSA determined 1,177 required corrective actions and those are the ones it took action on.			
<i>Follow-up on Underpayments Payable to Terminated Old-Age, Survivors, and Disability Insurance Beneficiaries, A-09-19-50848, December 11, 2020</i>					
Recommendation 3	Identify and take action on the population of terminated beneficiaries with underpayments payable to eligible beneficiaries and individuals.	Of the 71,088 cases we identified SSA identified 45,028 that required action because an eligible beneficiary existed on the payable records, and Agency records showed development/actions had not occurred to release the underpayment. SSA took action on the cases, which included development of a current address/direct deposit, determining whether it was a true underpayment, and payment of the underpayment, when applicable. SSA believes the actions/ decision it made to resolve	It is important that SSA address our recommendation and take action on the entire population because there could be individuals who have been underpaid. Specifically, some of the underpayments in this population could be payable to individuals other than an eligible beneficiary on the payable records, which will require that SSA review these cases in the population.	\$ 142,298,569	\$ 6,706,311

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>the recommendation were appropriate. SSA requested we provide the one SSN of the case mentioned above where there is a question about the underpayment for SSA to review and provide a response. Regarding its criteria for which cases in the population were screened out/not referred for action: SSA removed cases where notification was sent and no contact was made by an eligible individual to file for the death underpayment and the auxiliary beneficiary was deceased. In most cases, other individuals on the record had the same address where the SSA-1724 was mailed. Additional cases were removed from the population where a death underpayment no longer existed (actions completed when we referred the population for corrective action). SSA did not send cases where the underpayment was less than \$50 (refer to GN 02301.060).</p>			

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		The files did not contain sufficient information (GN 02301.050A) to determine who may be entitled to receive the underpayment.			
Social Security Administration Beneficiaries Eligible for Total and Permanent Disability Federal Student Loan Discharge, A-06-17-50281, November 9, 2020					
Recommendation 1	We recommend SSA 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.	SSA considered the recommendation and determined it was unable to implement. The Department of Education sends SSA approximately 50 million SSNs quarterly to determine whether the student loan borrower has a disability with a medical improvement not expected status (MINE). Of the 50 million, approximately 10 percent or 5 million match an SSN in our records. SSA would have to review approximately 5 million records to determine whether the proper coding is accurate. Reviewing the records would require that employees manually review the medical file to determine whether the	SSA says approximately 400,000 of the 5 million borrowers are disability beneficiaries with a MINE 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.	\$ 20,276,826	\$ 5,656,560

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		coding is correct. This process cannot be automated, and SSA does not have the resources to review 5 million records. It is important to note that updates have been made to allow the Disability Control File to update with the correct Medical Diary Reason code after an appeal reversal. This enhancement has increased the accuracy of the computer matching agreement the Department of Education.			
<i>The Social Security Administration’s Rejection of State Electronic Death Registration Reports, A-08-18-50499, September 21, 2020</i>					
Recommendation 3	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.	SSA held discussions with all States to ensure its understanding of the current process regarding submission requirements, including instructions for re-verifying Electronic Death Records (EDR) transmissions resulting in an error code. As our report states, the current EDR process is effective in ensuring SSA receives accurate and timely death	SSA’s rejection of 13,989 state-submitted EDR 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 Numident records of 10,849 deceased non-beneficiaries. We further estimated identifying and	\$ 84,615	\$ 62,943

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>information. While SSA did begin work to determine the feasibility of implementing this recommendation, this work depended on resources. Improvements in Death Processing, including updating the EDR process, were removed from SSA's current information technology (IT) modernization plan. Without the necessary resources, SSA cannot implement the recommendation and is closing it as unimplemented.</p>	<p>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>Supplemental Security Income Underpayments Due Deceased Recipients, A-06-18-50608, September 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's review of samples of the data we used determined its process excludes the majority of deceased SSI recipients from its underpayment liability in the financial statements. SSA did, however, identify instances where it was not excluding the deceased individuals' underpayments. To address this, SSA created</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</p>	<p>\$ 0</p>	<p>\$ 467,994,323</p>

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>an estimate by prorating the sample data it reviewed and determined that another \$50 million needs to be removed from SSA's underpayment liability on the financial statements. SSA recorded this adjustment in September for its FY 2019 financial statements. SSA's historic/ current process and the additional \$50-million adjustment its recorded effectively ensures the \$540 million in underpayments noted in the recommendation are not in SSA's financial statements.</p> <p>SSA has evaluated potential manual and systematic actions to remove the underpayments from the SSR and concluded it will not expend resources on this effort. SSA continues to properly report the underpayment liability in its financial statements.</p>	<p>amounts payable to recipients and survivors.</p>		
Recommendation 3	Establish a process to timely remove from	In response to Recommendation 2, SSA	Removing invalid underpayments from SSA's	\$ 0	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	deceased recipients' records any Supplemental Security Income underpayments that are not payable.	reviewed samples of the data we used and determined its current process excludes the vast majority of deceased SSI recipients from our underpayment liability in the financial statements. However, SSA identified some instances where it was not excluding the deceased individuals' underpayments. To address this condition, SSA created an estimate by prorating the sample data it reviewed and determined that another \$50 million needed to be removed from the Agency's underpayment liability on the financial statements. SSA recorded this adjustment in September for its FY 2019 financial statements. SSA's historic/current process and the additional \$50 million adjustment it recorded effectively ensures that the \$540 million in underpayments noted in the recommendation are not in its financial statements.	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.		

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
<i>Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement, A-09-16-50077, August 6, 2019</i>					
Recommendation 5	Implement controls to identify and terminate benefits to beneficiaries whose benefits were suspended for address or whereabouts unknown for 7 years or longer.	SSA has controls in place to terminate records when the beneficiary has been in any current continuous suspense for at least 7 years, is age 115 or older, and has no other beneficiaries in non-terminated status on the MBR. The age-115 terminations are automatic and do not require manual input. SSA determined adjusting the age-115 terminations to an earlier age is not practical. It also determined implementing additional controls to identify and terminate benefits for beneficiaries who have been suspended for address or whereabouts unknown for 7 years or longer is not feasible because the system cannot automatically terminate benefits based on the presumption of death policies. When an adult beneficiary's benefits have been	SSA stated it had controls in place, but our audit found those controls were not adequate. Terminating entitlement (for example, based on a presumption of death) should prevent SSA from improperly issuing payments to beneficiaries in suspense and ensure a final resolution occurs for those beneficiaries who would otherwise remain in suspense indefinitely.	\$ 0	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>suspended for address or whereabouts unknown for 7 years or longer, SSA can terminate benefits with the date the beneficiary disappeared. Per Agency policy, the date technicians would use to terminate benefits would be more than 4-years-old and would require that the processing center take manual action, subsequently causing an increase in pending processing center actions. Additionally, terminating benefits may increase erroneous death terminations, and it must consider that some of the individuals may be alive but unable to contact SSA.</p>			
<p><i>Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits, A-04-18-50651, May 15, 2019</i></p>					
Recommendation 1	Review the 1,030 terminated contingently liable records and take	SSA completed the necessary action on the 1,030 cases and the 133 cases for Recommendations 1 and 2. SSA found no	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	\$ 2,668,837	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	action to adjust benefits.	additional cases pending corrective action in the processing centers, so SSA believes no further actions are needed. Of the nine cases we provided, SSA took action on six, disagreed with two, and partially agreed with one. SSA shared its results with us. SSA stated it is willing to address any additional cases we may find in our validation process; however, SSA will not re-review the 5,740 cases for Recommendations 1 and 2. SSA agrees to disagree on our position.	ensure SSA did take proper action, we believe this recommendation should remain open unless Office of Audit management believes another review should be conducted.		
Recommendation 2	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 payment of the overpayment or seek recovery	SSA completed the necessary actions on the 4,690 cases. All corrective actions have been completed for the 133 reconciliation cases for Recommendations 1 and 2. SSA's review shows no additional cases pending corrective action in the PCs, so it is SSA's determination that no further corrective actions associated with this population are needed. We	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 Office of Audit management believes another review should be conducted.	\$ 15,101,940	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	through additional debt collection tools.	provided nine cases for review. SSA took corrective action on six cases, disagreed with two, and partially agreed with one. SSA shared its results with us. SSA is willing to address any additional cases we may find in our validation process that require further actions; however, SSA will not re-review the entire case population of 5,740 cases for Recommendations 1 and 2. Therefore, SSA agreed to disagree on our position.			
Higher Benefits for Dually Entitled Widow(er)s Had They Delayed Applying for Retirement Benefits, A-09-18-50559, February 14, 2018					
Recommendation 1	Take action, as appropriate, for the 41 beneficiaries identified by our audit.	SSA reviewed the records and determined, based on its <i>Program Operations Manual System</i> rules of administrative finality (GN 04001.070 Do Not Reopen Correct Determinations and GN 04001.010 <i>When and Why SSA Reopens</i>), that the Agency is precluded from reopening these 41 initial decisions.	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.	\$ 485,911	\$ 36,300

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
Recommendation 2	Evaluate the results for the 41 beneficiaries in our sample and determine whether it should review the remaining population of 13,514 beneficiaries.	Based on its analysis of the 41 cases from Recommendation 1, in which SSA found it are precluded from taking action because of administrative finality rules (GN 04001.070 Do Not Reopen Correct Determinations and GN 04001.010 When and Why SSA Reopens), the Agency is not taking action to reopen these 13,514 decisions.	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.	\$ 131,332,025	\$ 9,811,164
Recommendation 4	Determine whether it should develop additional controls to ensure it informs widow(er) beneficiaries of their option to delay their application for retirement benefits.	SSA implemented the recommendation as stated it will “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, the Agency will add the activity to an information technology (IT) roadmap for implementation.	SSA plans to add the activity to the IT roadmap for implementation but has not done so. Once the activity is added to the IT roadmap for implementation, this recommendation can be closed.	\$ 0	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
<i>Widow(er)s Eligible for an Earlier Initial Month of Entitlement Report No. A-09-17-50187, August 7, 2017</i>					
Recommendation 1	Take appropriate action for the 101 widow(er)s we identified.	SSA looked for case information in its systems and electronic folders. SSA reviewed policy to determine whether the actions taken were incorrect. It concluded the lack of documentation did not tell SSA the claims were processed incorrectly or the determinations were incorrect. Therefore, SSA is cannot reopen these initial claims due to the rules of administrative finality.	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.	\$ 261,821	\$ 0
Recommendation 2	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.	In SSA's review of sample cases, SSA found some records lacked documentation to explain why the claimant did not elect full retroactivity. In addition, in some of the sample cases, SSA found the claimants were precluded from electing an earlier Month of Entitlement. SSA believes its staff discussed all eligibility options, and it determined the lack of documentation is not	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 does not, there may be additional widowers in our population	\$ 285,191,557	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		evidence the claim was processed incorrectly or the determinations are incorrect. Therefore, based on SSA's administrative finality policy, it is precluded from reopening these initial claims.	who were eligible for additional benefits.		
<i>The Social Security Administration's Telework Program and Its Effect on Customer Service, A-04-17-50267, July 12, 2017</i>					
Recommendation 3	Determine the effect telework has had on customer wait times when an FO experiences an unusually high number of visitors.	Our report and the resulting recommendations were based on an evaluation of SSA's telework environment in 2016 and 2017. SSA ended the Operations' telework pilot in November 2019. In March 2020, it assumed a remote work posture to manage the pandemic's effects. As part of the 6-month re-entry evaluation (March 30 to September 30, 2022), SSA reviewed customer wait times at the local FO level, which accounted for offices that receive different volumes (including unusually high-volume offices) of visitors. SSA will review these offices	If a telework/remote worker posture continues or is re-established in the future, 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.	\$ 0	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		to determine lessons learned and whether additional support or guidance is needed.			
<i>Individual Representative Payees Who Do Not Have a Social Security Number in the Social Security Administration's Payment Records, A-09-16-50159, February 17, 2017</i>					
Recommendation 2	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.	SSA reviewed the 77 cases and found further review of the 224,164 would not be practical. The cases revealed only 6 (7.79 percent) instances in which a payee changed. For the six cases the payee change was made when SSA contacted the beneficiary and he/she indicated that he/she would like to change the payee. The incorrect data field on the payee field did not cause SSA to improperly pay benefits or pay benefits to a payee ineligible to receive those benefits. For the majority of the cases reviewed, there were situations in which the payee of record was correct, but the representative payee's Social	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.	\$ 0	\$ 371,962,319

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>Security number (SSN) on the record needed correction. In December 2017, the Stuck Sweeper system enhancement was implemented in the electronic Representative Payee System (eRPS) to compare it application and information on the application to the payment record to identify discrepancies. If Stuck Sweeper identifies a discrepancy it alerts the FO each month to address any issues with the application. Stuck Sweeper will not allow the application to be processed until the discrepancy is resolved. ERPS system also has a synchronization feature, that when identified, FO staff can post data in eRPS when correct information is on the MBR/Supplemental Security Record (SSR). Based on SSA's sample review and the new system enhancement, it does not believe it would be cost effective to review 224,164 cases that could</p>			

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>potentially have been corrected. With the system enhancements any new applications are precluded from being processed with discrepancies that would include the payment record to have an incorrect representative payee SSN. Finally, based on a very low risk of improper payments, it would take 195 work years to review and process actions on the population of 224,164 cases, at a total cost of \$19.5 million. SSA's evaluation of 77 cases from the population did not identify instances where benefits were misdirected as a result of this incorrect data on the payee field.</p>			
<p><i>The Social Security Administration's Plan to Achieve Self-Support Program, A-08-16-50030, September 27, 2016</i></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 report of the longitudinal study of the PASS program. The report addressed (1) comparing outcomes for PASS participants to those of</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</p>	<p>\$ 0</p>	<p>\$ 0</p>

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>a comparable group of SSI recipients and (2) review the characteristics of PASS participants looking at such factors as age and impairment type. To collect data moving forward, SSA is working on system enhancements to the SSA PASS Control and Information System (CIS). The enhancements will include adding fields to gather date on suspend, completion, compliant, and closed plans and provide it the ability to generate various reports/ listings. SSA anticipates CIS to be fully functional by FY 2022.</p>	<p>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>		
Recommendation 2	Evaluate the PASS program's impact on disability rolls periodically.	On April 5, 2022, SSA notified us that the PASS Control and Information System enhancements are 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	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	\$ 0	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>participation, outcomes, and costs SSA then will be able to evaluate the baseline data gathered to set future goals. The Agency continues to believe it has a process in place to address the recommendation.</p>	<p>PASS 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><i>Households With Multiple Children Receiving Supplemental Security Income Payments Because of Mental Impairments, A-08-14-14098, March 2, 2016</i></p>					
<p>Recommendation 1</p>	<p>Take steps, including necessary policy and systems changes, to ensure FOs notify DDS about claims in which multiple children are applying for, or receiving, SSI payments because of mental impairments and document such actions.</p>	<p>SSA partially agrees. Policy covers all claims and is not limited to the population identified in this audit. SSA’s policy is broader and more comprehensive, and as noted in its general comments, SSA’s longstanding policy is to ensure FOs and DDSs have the information needed to identify potential fraud. SSA’s policy alerts technicians to case characteristics that may indicate a potential for fraud including, but not limited to, cases in which multiple children in the same household are applying for or</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 report was issued in 2016, SSA did not include such</p>	<p>\$ 0</p>	<p>\$ 0</p>

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>receiving SSI payments. However, the factors SSA evaluates is not limited to cases in which members of a claimant's family or household are also receiving disability benefits including cases with mental impairments. In evaluating all cases, SSA's current policy requires that the FO alert the DDS if they suspect fraud. In response to a June 2012, Government Accountability Office recommendation, SSA released an Administrative Message in October 2013 and revised it in January 2014 to clarify the policy and remind the FOs on the proper use of the Electronic Disability Collect System flags to document possible fraud or similar fault referrals to the DDS. In addition, if the DDS reviews the claim file and it indicates potential fraud, SSA's policy requires that the DDS submit a fraud referral to the OIG's Office of Investigations by completing an Electronic Form 8551</p>	<p>cases in its continuing disability review predictive modeling plan. We are unaware whether SSA has changed its process.</p>		

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<i>(Referral of Potential Violation).</i>			
Higher Retirement Benefits Payable to Families of Disabled Beneficiaries, A-09-14-34080, February 2, 2016					
Recommendation 1	Take appropriate action for the 159 beneficiaries and their families identified by our audit.	The Deputy Commissioner for Retirement and Disability Policy (DCRDP) indicated its longstanding policy has been to evaluate Disability Insurance Benefits (DIB) beneficiaries (without workers' compensation (WC) at the point in which they file for reduced Retirement Insurance Benefits (RIB). Therefore, SSA does not believe its policies in conflict with POMS. Consequently, SSA remains steadfast in its position to only evaluate DIB beneficiaries (without WC) when they file for reduced RIB.	Beneficiaries and their families may be eligible for higher benefits.	\$ 0	\$ 537,737
Recommendation 2	Evaluate the results of its actions for the 159 beneficiaries and their families and take appropriate action to notify the	DCRDP indicated its longstanding policy has been to evaluate DIB beneficiaries (without WC) at the point in which they file for reduced RIB. Therefore, SSA does not	Beneficiaries and their families may be eligible for higher benefits.	\$ 0	\$ 27,436,497

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	remaining population of disabled beneficiaries who may be eligible for higher family benefits.	believe its policies in conflict with POMS. SSA remains steadfast in its position to only evaluate DIB beneficiaries (without WC) when they file for reduced RIB.			
Recommendation 3	Improve controls to ensure it informs disabled beneficiaries when they are eligible for higher family benefits if they elect retirement benefits.	DCRDP indicated its long-standing policy has been to evaluate DIB beneficiaries (without WC) at the point in which they file for reduced RIB. Therefore, SSA does not believe its policies in RS 00615.110 and RS 00615.742 conflict with POMS' sections DI 52150.0300 and SM 00619.057. Consequently, SSA remains steadfast in its position to only evaluate DIB beneficiaries (without WC) when they file for reduced RIB.	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.	\$ 0	\$ 0
<i>Improper Use of Children's Social Security Numbers, A-03-12-21269, March 31, 2014</i>					
Recommendation 3	Add a verification response code to the SSN Verification	The verification response code to notify an employer when a child's SSN is used	SSA should provide a response that alerts employers when it is	\$ 0	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	Service to notify employers when a child's SSN has been submitted for verification.	for future work development were included into the roadmap and backlog for future development. The enhancement is still on a roadmap for future development. IT projects are put onto a roadmap as a demonstration of SSA's commitment to mitigate the finding. The roadmap outlines the vision and direction of the project and SSA's plan of action.	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><i>Direct Deposit Changes Initiated Through Financial Institutions and the Social Security Administration's Internet and Automated 800-Number Applications, A-14-12-21271, December 20, 2012</i></p>					
Recommendation 8	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 updating SSA's status for this recommendation.	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.	\$ 0	\$ 0

Recommendation Number	Recommendation	Status Per SSA	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
<i>Title II Deceased Beneficiaries Who Do Not Have Death Information on the Numident, A-09-11-21171, July 9, 2012</i>					
Recommendation 1	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.	SSA believes it took the action to determine whether it could correct the 1.2 million records, by analyzing SSA's death processing system, it implemented a match to ensure death recorded on the Numident are also posted to the MBR/SSR. Additionally, at the completion of its analysis, SSA started a large scale redesign of the death reporting system to eliminate the causes of the incorrect/incomplete death processing. The first phase of this redesign went into production August 2014. Finally, the Agency has undertaken the Continuing Death Data Improvement project under IT Modernization and is working to update its records.	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, Earnings After Death Program and e-Verify.	\$ 0	\$ 0
Total				\$ 946,881,000	\$ 907,027,594

CLOSED UNIMPLEMENTED RECOMMENDATIONS – DISAGREED
(As of January 29, 2025)

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
<i>Supplemental Security Income Recipients who Under-report Financial Account Balances, A-02-21-51028, September 24, 2024</i>					
Recommendation 1	We recommend the Social Security Administration (SSA) lower its \$400 resource-level tolerance for Access to Financial Institutions (AFI) application use to \$0 to help ensure more accurate Supplemental Security Income (SSI) resource determinations when processing initial claims, pre-effectuation review contacts, and redeterminations.	In response to a 2022 audit o <i>The Social Security Administration's Compliance with the Payment Integrity Information Act of 2029 in Fiscal Year [FY] 2021 (A-15-21-51121)</i> , SSA agreed to complete an expansion study for AFI and assess the effectiveness of lowering the countable liquid resource tolerance to \$0. SSA planned to conduct that study in FY 2023; however, resource constraints and competing priorities did not allow the Agency to complete that study on time. SSA believes a study is necessary to understand the administrative costs and program impacts before it adjusts the AFI tolerance to \$0. Therefore, SSA asserts its commitment to conduct the study in FY 2025. SSA's financial account validation process leads to overpayments that SSA could prevent if it lowered the resource	SSA's financial account validation process leads to overpayments that SSA could prevent if it lowered the resource tolerance. We estimate overpayments related to incorrect resource determinations totaled \$718 million. Additionally, as noted in its response, SSA first acknowledged this concern in response to an audit issued in May 2022, but has yet to take action to address it. Based on these findings, we believe SSA needs to implement our recommendation or prioritize the	\$ 717,569,960	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>tolerance. Of the individuals sampled for this report, nearly three-quarters under-reported their financial account balances, and SSA overpaid nearly one-fifth. We estimate overpayments related to incorrect resource determinations totaled \$718 million. Additionally, as noted in its response, SSA first acknowledged this concern in response to a May 2022 audit, but has yet to take action to address it.</p>	<p>completion of its study to assess the effectiveness of lowering the countable liquid resource tolerance.</p>		
<p><i>Follow-up Review of Numident Death Information Not Included on the Death Master File, 062301, July 31, 2024</i></p>					
<p>Recommendation 1</p>	<p>We recommend SSA add the 915,534 records to the Death Master File (DMF).</p>	<p>The value of the DMF lies in its accuracy and reliability. SSA analyzed the records identified in Recommendations 1 and 2 and determined they did not meet SSA's automated algorithm criteria, and adding the records to the DMF would pose a significant risk of posting incorrect death information on the DMF. A laborious manual review of each record would be necessary, and since these are records of individuals who are not beneficiaries, SSA cannot devote the resources to such an effort while experiencing a customer service crisis. SSA is willing to support this</p>	<p>We disagree with SSA's assertion that adding these records to the DMF would pose a significant risk of posting incorrect death information. We believe the criteria SSA applied to justify excluding these records does not raise doubt about the death information already in these individuals' SSA records. The Numident reflects that most of the individuals were born in</p>	<p>\$ 0</p>	<p>\$ 0</p>

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>effort if any DMF customers identified a need for the information and provided funding to support a manual review.</p>	<p>1939 or earlier and had death information on their SSA records for more than 50 years. If these individuals are alive, it is likely there would be some type of activity visible to SSA, such as reported earnings or receipt of retirement benefits or SSI payments. However, our prior audit demonstrated almost none of the individuals had any earnings in the past 25 years, and aside from the 98 numberholders associated with Recommendation 3, none of the numberholders received SSA payments at the time of this review. Therefore, adding the records to the DMF would present a minimal risk of erroneously incorporating living individuals' information</p>		

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
			to the DMF. We also disagree with SSA's assertion that developing a plan to eventually add these records to the DMF would involve a laborious manual process. We believe SSA could develop a periodic, automated review process to identify records meeting specific criteria, such as individuals born more than 115 years ago and/or records with no claims or earnings activity over a certain number of years. This would require minimal manual review. By refusing to develop a plan to incorporate these records into the DMF, SSA ensures that nearly 1 million deceased numberholders' information will be permanently excluded		

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			from the DMF, preventing DMF and Do Not Pay users from knowing the individuals are deceased.		
Recommendation 2	We recommend SSA develop a plan to add the remaining excluded records to the DMF (for example, add the records 117 years after the Numident date of birth).	The value of the DMF lies in its accuracy and reliability. SSA analyzed the records identified in Recommendations 1 and 2 and determined they did not meet its automated algorithm criteria, and that adding the records to the DMF would pose a significant risk of posting incorrect death information on the DMF. A laborious manual review of each record would be necessary, and, since these are records of individuals who are not beneficiaries, SSA cannot devote the resources to such an effort while experiencing a customer service crisis. SSA is willing to support this effort if any DMF customers identified a need for the information and provided funding to support a manual review.	We disagree with SSA that developing a plan to eventually add these records to the DMF would involve a laborious manual process. We believe SSA could develop a periodic, automated review process to identify records that meet specific criteria, such as individuals born more than 115 years ago and/or records with no claims or earnings activity over a certain number of years. This would require minimal manual review. By refusing to develop a plan to incorporate these records into the DMF, SSA ensures that nearly 1 million	\$ 0	\$ 0

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			deceased numberholders' information will be permanently excluded from the DMF, preventing DMF and Do Not Pay users from knowing the individuals are deceased.		
<i>Match of State Department Death Information Against Social Security Administration Records, 062313, May 31, 2024</i>					
Recommendation 3	Work with State Department officials to timely forward reports of death abroad when State Department obtains a first-party report of death.	As noted in the report, SSA will negotiate the timeliness of receiving overseas death reports as part of implementing Recommendation 2.	Collaborating with State Department officials on timely death reporting enables SSA to enhance its information-sharing process and receive more timely updates on beneficiaries who pass away outside the United States.	\$ 0	\$ 0
<i>Impact of Undetected Marriages on Social Security Administration Payments, 012317, April 17, 2024</i>					
Recommendation 4	Evaluate the feasibility of obtaining electronic marriage data to match against Supplemental Security Income and Old-Age, Survivors, and	SSA has no additional comments as it continues to disagree with the recommendation. Regarding the National Association of Public Health Statistics and Information Systems contract, SSA looked to	We estimated the time between when a couple marries and when an SSI recipient or OASDI beneficiary reported it to SSA	\$ 18,894,259	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	<p>Disability Insurance (OASDI) payment records to prevent improper payments.</p>	<p>determine whether pursuing data matching with states (even with limitations) was possible or viable. This will require a new contract, and with a new contract, there could be some limitations such as:</p> <ul style="list-style-type: none"> • Not all states/jurisdictions have a centralized repository of marriage and divorce data. While 34 states have both sets of records in some capacity in a central state location, the remaining 16 administer marriage and/or divorces through various decentralized county or court systems. This information was collected from an informal survey of the states in 2016. • Systems between states are different with varying levels of electronic data transmission capabilities. • Many states/jurisdictions even now do not require or collect the marriage applicants' Social Security numbers (SSN), making it nearly impossible to match state and SSA data. The cost of the National Association of Public Health Statistics and Information Systems contract for name change due to marriage contract approximately 	<p>through a name change, resulted in about \$18.9 million of overpayments. It took 2 months or longer for our sample of overpaid individuals to change their name due to marriage. While we recognize limitations in state data exist, we continue to believe that pursuing data matching with states that have the available data would reduce improper payments.</p>		

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		costs: \$20 million. This is spread out through multiple FYs.			
<i>Ransomware Prevention and Response, 142309, September 27, 2023</i>					
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 SSA's position for this recommendation.	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.	\$ 0	\$ 0
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 SSA's position for this recommendation.	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.	\$ 0	\$ 0
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 SSA's position for this recommendation.	The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
			recommendation is important.		
Recommendation 6	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 SSA's position for this recommendation.	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.	\$ 0	\$ 0
<i>Security of the Web Identification, Authentication, and Access Control Systems, 142311, September 27, 2023</i>					
Recommendation 6	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 SSA's position for this recommendation.	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.	\$ 0	\$ 0
Recommendation 8	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 SSA's position for this recommendation.	The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
			recommendation is important.		
Recommendation 9	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 SSA's position for this recommendation.	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.	\$ 0	\$ 0
<i>Whistleblower Protection for Contractors, 152306, September 27, 2023</i>					
Recommendation 3	Ensure contracts from other Federal agencies are readily available to determine whether the contract includes required Federal Acquisition Regulations clauses, by including a copy of the initial award issued by other Agencies in SSA's Streamlined Acquisition System.	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. SSA's contracting staff can confirm whether all applicable Federal Acquisition Regulations clauses are in other agencies' contracts by checking those agencies' contracts online. SSA continues to believe there is no operational advantage to saving copies of those contracts to its acquisition system.	SSA should include other agencies' contracts in its acquisition system to confirm whether all applicable Federal Acquisition Regulations clauses (such as the whistleblower language) are in the other agencies' contracts.	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
<i>Manually Processed Old-Age, Survivors and Disability Insurance Benefit Termination Actions, A-07-21-51043</i>					
Recommendation 3	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.	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.	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) for processing at the end of each business day. MADCAP then processes the inputs, updates the Master Beneficiary Record, 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	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
			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 notices with incorrect or incomplete information. We still 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.		
<i>Follow-up Review of Self-employment Earnings Removed from the Master Earnings File, A-06-21-51020, September 26, 2023</i>					
Recommendation 1	Amend policies to clearly instruct employees to delete self-employment income (SEI), rather than transfer it to the earnings suspense file, when the numberholder under	SSA is removing the disclaimed SEI from the individual's record and, where appropriate, holding it in a suspense file until it may be able to determine whether the SEI should be deleted, remain on the individual's record or added to the	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	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	<p>whose personal information the earnings were reported disclaims the earnings.</p>	<p>correct individual's 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>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 SSA deleted during our period with little or no IRS action. It appears SSA 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</p>		

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
			earnings are not bona fide.		
Recommendation 3	Delete all disclaimed self-employment income for Tax Years 2012 through 2019 that remain in the ESF unless the earnings were reported with a name that clearly differs from that on the earnings record to which they were originally posted.	There is no basis to presume that disclaimed SEI should be deleted from the ESF until the IRS tells SSA that SEI reported on a tax return is fraudulent or otherwise requires correction. SEI is reported to the IRS on Form 1040, and <i>Self-Employment Contribution Act</i> tax is paid with those returns. The IRS has the sole responsibility to determine whether SEI reported on a tax return is incorrect.	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.	\$ 0	\$ 67,137,261
<i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Trusts, A-02-21-51026, September 22, 2023</i>					
Recommendation 4	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	As previously stated, SSA's Regional Trust Reviewer Teams are required to have specialized experience evaluating trusts and its technicians must apply relevant policies to make those determinations. Any requests for legal opinions related to trusts are already sent to the Office of General Counsel. Resource and staffing constraints as well as the	We are not recommending that SSA increase specialization of employees, but that it determine whether more actively using the lawyers it already has would lead to more accurate determinations on the	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	<p>they would make more accurate determinations, have those employees make them.</p>	<p>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>impact legal trust documents have on SSI eligibility and payment amounts. In further response to this recommendation after the release of our report, SSA stated that was not necessary or feasible for SSA to determine whether using its lawyers would lead to more accurate determinations. We found nearly one-fifth of the employees SSA tasked with making trust determinations that responded to you survey reported that they felt uncomfortable or very uncomfortable making initial trust determinations and nearly half said they infrequently encountered trusts in their work, which made development of subject-matter expertise difficult. One employee noted they</p>		

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			<p>did not have "...the legal background to make trust determinations. Trusts are written in a manner that is beyond our expertise. They can be very lengthy and complex and we simply do not have the time or resources to make trust determinations. "Given the complexity of trust documents and the concerns of its employees charged with reviewing them, we continue to recommend that SSA determine whether its legal staff would make more accurate trust determinations. We do not understand why SSA thinks studying whether that is the case is unfeasible.</p>		

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
Recommendation 5	Establish metrics and controls to ensure for the timely review of field office (FO) employees' trust determinations.	SSA must prioritize goals for budgeted and top-priority work. As previously stated, other workloads such as this are considered as part of its 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.	We identified 91 cases that had been pending in the SSI Trust Monitoring System since 2021 or earlier. The fact that these cases remained pending in the System for years demonstrates the consequences of not establishing metrics and controls over this work. We continue to believe SSA needs to establish metrics and controls to ensure the timely review of FO employees' trust determinations.	\$ 0	\$ 0
Workers' Compensation Lump-sum Settlements, 012308, September 21, 2023					
Recommendation 8	Evaluate the effectiveness of the strike team in Processing Center (PC) 5 and whether strike teams should be established in other PCs.	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	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	\$ 0	\$ 0

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		<p>team receiving refresher training, Recommendations 6 and 7 will provide reminders and training to the technicians.</p>	<p>of WC cases (and not to address 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 workers' compensation cases similar to what was provided at PC 5, this could help improve with accurately processing workers' compensation cases nationwide.</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>Without conclusive evidence that the cases have errors, SSA cannot justify expending resources to undertake review of such a large volume of cases.</p>	<p>We believe SSA should review the population of cases we identified in Recommendation 9 despite its disagreement with the recommendation. Almost 80 percent of the lump-sum settlements in our</p>	<p>\$ 359,839,314</p>	<p>\$ 0</p>

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			<p>sample were not processed correctly because staff did not follow policy and procedures. This affected an estimated 151,000 beneficiaries. We estimate SSA improperly paid approximately \$360 million to these beneficiaries, and we project SSA will need an additional 278,000 work hours, costing SSA 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 \$1.5 and \$1.1 billion, 38 respectively, for WC cases over 5-year periods, we believe reviewing the cases</p>		

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			<p>would be a good use of SSA's resources leading to more accurate payments. However, we acknowledge it is SSA's decision as to how it uses its resources.</p>		
<p><i>Processing Non-citizens' Original Social Security Numbers Electronically Through Enumeration Programs, A-08-22-51136, September 20, 2023</i></p>					
<p>Recommendation 3</p>	<p>We recommend SSA implement a control to ensure employees follow policy when they clear alerts that result in improper assignment of SSNs.</p>	<p>We reported SSA's existing business processes have a .2-percent error rate when assigning SSNs through Enumeration at Entry (EAE) and Enumeration Beyond Entry. This low error rate indicates that SSA has integrity checks and processes in place. SSA highlighted this accuracy rate in its response to the Statement of Facts and again during the exit conference. The Enumeration Batch Processing system cross-references the critical data elements in every Enumeration Beyond Entry/EAE application against critical data elements in its existing records. The system automatically issues an original or replacement SSN card according to</p>	<p>This recommendation 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</p>	<p>\$ 0</p>	<p>\$ 0</p>

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>the results of the data match, or it generates an Enumeration Feedback Message to the jurisdictional FO when the comparison results indicate a possible match. A technician then evaluates the information and makes a final determination, following established policy.</p>	<p>SSA and increase the risk of improper payments and fraudulent activity.</p>		
<p>Recommendation 4</p>	<p>We recommend SSA work with the Departments of Homeland Security (DHS) and State to update the Memorandums of Understanding to include a quality review program that ensures accurate data are provided. Also, the Memorandums should include training of DHS and State employees, when needed.</p>	<p>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. As part of SSA's ongoing efforts to improve EAE and Enumeration Beyond Entry, it 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, and Father's Name. While permitting DHS and State to record "unknown" does not interrupt SSA's enumeration process, it</p>	<p>\$ 0</p>	<p>\$ 0</p>

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
			<p>does affect the integrity of SSA's Numident and internal processes. Though we agree SSA should continue emphasizing 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>Recommendation 5</p>	<p>We recommend SSA 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>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</p>	<p>\$ 0</p>	<p>\$ 0</p>

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
			permits "unknown" in these data fields. 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.		
<i>State Workers' Compensation and Public Disability Benefits' Reverse Offset Plans' Impact on the Disability Insurance Trust Fund, A-02-19-50867, September 18, 2023</i>					
Recommendation 2	Negotiate with the states to establish data matches to obtain WC/public disability benefit (PDB) information to help ensure SSA correctly applies WC/PDB offsets.	We used subpoenaed WC/PDB information from states that had reverse offset plans for individuals paid WC/PDB to assess for accuracies/improper payments. This does not align with SSA's policy when it develops 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 and applied it to SSA records manually. With that said, the Office of the Inspector General's (OIG)	SSA disagreed with Recommendation 2 stating that, while it has the legal authority to collect WC and PDB information, there is no legislative requirement for states or other entities to share the information with SSA. SSA further stated that, when considering a data exchange, it must consider other factors	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>investigation does not represent the full scope of establishing data matches with each state, as this would involve continuous data extraction from multiple entities.</p>	<p>including data quality, technology and logistical challenges, anticipated program savings, and estimated costs. While we identified some data limitations in the state data we received, we still used the data to identify 13,033 beneficiaries with inaccurate WC/PDB information in SSA records, which placed them at risk for improper payments. SSA's decision to dismiss the possibility of acquiring state data because of possible data limitations or unproven possible obstacles is short-sighted and should be revisited, as the state data should lead to more accurate payments.</p>		

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
<i>The Social Security Administration's Controls over Modernized Development Worksheets, A-02-22-51157, September 18, 2023</i>					
Recommendation 1	Update policy to require that employees process Modernized Development Worksheet (MDW) requests within set timeframes.	SSA must prioritize goals for budgeted and other top-priority work. Other workloads are considered part of SSA's overall workload planning taking 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. Additionally, 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.	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. Our review showed that, despite the tracking and processing mechanisms in place for this workload, SSA employees did not complete the actions 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	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
			processed within set timeframes.		
Recommendation 2	Implement controls to ensure employees take all actions requested before they close MDWs.	The Agency has existing controls in place as part of the quality review process, such as Program Quality Review-PC and Office of Quality Review (OQR) SSA-93 Quality Review. Program Quality Review-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 OQR also conducts a random sample of cases each month as part of the Retirement, Survivors and Disability Insurance quality review process. OQR feedback and findings requiring corrective action are submitted to the FOs and PCs via the SSA-93 <i>Quality Review</i> website.	While SSA has several processes in place to monitor MDW processing, including their program center 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.	\$ 841,409,257	\$ 0
<p><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Real Properties, 022328, September 1, 2023</i></p>					
Recommendation 6	Review system processing of names to reduce inaccurate name mismatches.	Our analysis found the electronic property search software is at least 96-percent accurate. SSA completed extensive analysis and consultation with stakeholders to	SSA stated it had completed extensive analysis and consultation with stakeholders to ensure	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>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.</p>	<p>the screening threshold appropriately reduced inaccurate name mismatches and exclusions. SSA further reported to us that 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 SSA review system processing of names to attempt to reduce inaccurate name mismatches.</p>		

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
<i>Controls over the Social Security Administration's National 800-number Service During the COVID-19 Pandemic, A-02-21-51079, August 29, 2023</i>					
Recommendation 1	Create a performance standard that requires that teleservice center 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.	During the pandemic, supervisors and support staff who normally 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 it continued increasing the number of service observations, SSA began distributing a monthly service observation compliance report to managers in 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 around accountability.	SSA noted it has begun distributing a monthly service observation compliance report to managers "...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.	\$ 0	\$ 0
Recommendation 2	Create policy to ensure all problematic calls identified through speech analytics are referred to regional management	The responsible management official reviews each referred call and, with advice from labor and employee relations staff and the Office of the General Counsel,	SSA stated its managers handle referrals on a case-by-case basis because of a multitude of	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	and regional management intervenes with the 800-number employees referred within defined timeframes to ensure prompt interventions address problematic and/or inadequate customer service.	determines the appropriate action. Managers handle 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.	factors. We found many employees had additional problematic calls identified through speech analytics after their first referral to regional management but before management's initial intervention. Once regional management intervened, employees generally had fewer additional referrals, demonstrating the importance of timely intervention. We continue to believe SSA needs to establish defined timeframes for when management interventions should occur.		
<i>Funds Dedicated to Address Program Integrity and Hearings Backlog Workloads, A-15-19-50885, August 14, 2023</i>					
Recommendation 1	Create an internal control or system edit to ensure SSA employees contact a beneficiary and complete an SSA-455, <i>Disability Update Report</i> ,	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,	The recommendation is important because SSA could close a CDR mailer for a beneficiary without contacting them. SSA	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	before they mark a continuing disability review (CDR) mailer as deferred.	<i>Disability Update Report</i> , before they mark a CDR mailer as deferred.	may continue to pay benefits to a beneficiary who may no longer be eligible.		
Numberholders Age 100 or Older Who Did Not Have Death Information on the Numident, A-06-21-51022, July 31, 2023					
Recommendation 1	Use the death information already in its records to input death information on 2.5 million numberholders' Numident records.	SSA included these records in prior audit recommendations, and it has addressed them. Through its analysis, SSA determined that updating death information on these records poses a significant risk of recording incorrect death information on the Numident.	Non action by SSA results in the continued exclusion of the 2.5 million numberholders' information from the DMF.	\$ 0	\$ 0
Recommendation 2	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.	SSA regularly receives death information from CMS through a data exchange. CMS is a third-party reporter, which means SSA must verify death information it receives from CMS before it records the data in Agency records. SSA has made significant progress posting death data from "various state death data files." To reduce the risk of recording incorrect death information, SSA established stringent screening criteria to select records for update. Upon completion of an extensive data analytics	Non action by SSA results in the continued exclusion of the approximately 500,000 numberholders' information from the Death Master File. Resolving these discrepancies will improve the accuracy and completeness of the DMF.	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>review, cases that do not meet SSA's screening criteria are excluded from the updates. As SSA receives original state files, it will add historical state death information that meets our screening criteria.</p>			
<p>Recommendation 3</p>	<p>Develop a methodology to annotate death information onto the Numident records of the approximately 15.8 million remaining non-current payment status beneficiary numberholders identified by our audit.</p>	<p>While SSA understands our assumption that these individuals are likely deceased, SSA does not have death information for these individuals. Therefore, SSA is unable to record the information on these non-beneficiary Numident records. As noted in the report, SSA 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 who 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 spent to correct these errors was too costly, and the effort would have limited benefit to SSA programs. We acknowledge almost none of the numberholders discussed in the report receive SSA payments. However, SSA issued each of these individuals 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</p>	<p>\$ 0</p>	<p>\$ 0</p>

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
			<p>in wages. We also note we initiated our 2015 review when we received information a man 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 obtaining employment or opening bank accounts, identity thieves can use these SSNs to create synthetic identities to obtain credit, government benefits, or private insurance. Including these records in the DMF would alert users suspected activities 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 their own databases. While</p>		

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
			SSA had access to each numberholder's 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.		
<i>Numident Death Alerts, A-06-21-51086, September 30, 2022</i>					
Recommendation 2	Establish a timeliness goal for resolution of Numident death alerts.	SSA stated it is not feasible to establish additional fixed goals without affecting other workloads and its ability to achieve already-established goals.	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 SSA received their death information. Establishing a goal to timely resolve these death alerts would	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
			prevent more than \$1 million in monthly improper payments.		
Recommendation 4	Establish management controls to periodically ensure Numident death alerts are resolved in a timely manner.	SSA has an established mechanism through the Death Alerts Tracking System to monitor the age of death alerts. Managers use the Tracking System management information to track the death alerts and ensure their completion. The Agency's Death Alerts Tracking System data show that only 4 percent of all death alerts are over 60-days-old.	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 SSA received their death information. Establishing a goal to timely resolve these death alerts would prevent more than \$1 million in monthly improper payments.	\$ 0	\$ 0
Recommendation 7	Consider working with the states to expand access to electronic vital records.	SSA is evaluating legal issues to determine whether it can use electronic vital records to meet evidentiary requirements. It is premature for SSA to work with the states.	Since 2017, with a minimal investment in resources, we have worked with 27 states to obtain and match their historical death against SSA records	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
			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.		
<i>The Social Security Administration's Enumeration Services during the COVID 19 Pandemic, A-15-21-51015, September 30, 2022</i>					
Recommendation 2	Update quality control reviews to include comparison of SSN Application Process inputs 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.	Recommendations 2 and 3 are not compatible with SSA's established enumeration policies and procedures. During the pandemic, SSA 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 or without an appointment, rescinded temporary policy flexibilities, and reverted to established policies and procedures. Recommendations 2 and 3 address errors we found based on temporary pandemic guidelines that it has since rescinded.	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.	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
Recommendation 3	Revise enumeration policy to include clear instructions for when Form SSA-5002 is required and how to properly document the form.	Recommendations 2 and 3 are not compatible with SSA's established enumeration policies and procedures. During the pandemic, SSA 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 or without an appointment, rescinded temporary policy, and reverted to established policies and procedures. Recommendations 2 and 3 address errors we found based on temporary pandemic guidelines that it has since rescinded.	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.	\$ 0	\$ 0
<i>Follow-up on Controls over Special Payment Amount Overpayments for Social Security Beneficiaries, A-09-19-50794, September 29, 2022</i>					
Recommendation 2	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.	SSA's system generates alerts to review and resolve special payment amount 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	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	\$ 87,251,186	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		corrected during its regular processes.	SSA should modify its system alerts to ensure employees resolve SPAs in a timely manner to maximize overpayment amounts the Agency is able to recover.		
Recommendation 3	Improve controls to ensure employees properly resolve SPAs in a timely manner, such as establishing more timely periodic or follow-up alerts.	SSA has three control functions in place to ensure the SPA overpayments workload is resolved. The Agency 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.	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 overpayment amounts SSA can recover.	\$ 0	\$ 0
Agile Software Development at the Social Security Administration, A-14-20-50947, August 24, 2022					
Recommendation 4	Strengthen its controls to more effectively enforce implementation of the	SSA has a formalized a quality assurance process that ensures it uses the most current Agile	It is important that the Agency use all opportunities to	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	<p>updated Agile guidance among projects and teams.</p>	<p>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 from beginning to end and, if deficiencies are found, works with the project manager (or the project manager's management chain, to ensure those deficiencies are resolved.</p> <p>With the implementation of the Office of Digital Transformation Project Management Office, SSA will continue to strengthen controls as a function of the Project Management Office . The Lifecycle Center of Excellence quality assurance team and the Office of Digital Transformation's Project Management Office will continue to 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 Office of Digital Transformation's Project Management Office will give us a greater advantage for ensuring agile project guidance is followed by</p>	<p>improve how development teams use Agile software development and to 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>		

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		providing training and guidance on project management.			
<i>Follow-up: Deceased Beneficiaries and Recipients with No Death Information on the Numident, A-09-20-50936, May 4, 2022</i>					
Recommendation 3	Take appropriate action to record death information to the Numident for the 595,514 beneficiaries identified by our prior audits.	SSA added death information to over 2.7 million Numident records through the Continuing Death Data Improvement project. To reduce the risk of recording incorrect death information on the Numident, SSA established stringent screening criteria to select records for inclusion in the Improvement project. After an extensive data analytics review, it determined the cases noted in Recommendation 3 do not meet the Agency's criteria. SSA remains focused on preventing improper payments and improving its death information, SSA must balance its limited resources and ensure the integrity of its records.	We acknowledge the Continuing Death Data Improvements 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.	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
<i>Overpayments Pending Collection for Miscellaneous Reasons, A-04-18-50546, September 24, 2019</i>					
Recommendation 3	Establish timeliness standards for resolving overpayments in a due process status.	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 the Agency's priority targets. Future automation improvements, however, will provide additional opportunities to timely resolve overpayments in a due-process status.	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.	\$ 0	\$ 0
<i>Effectiveness of the Social Security Administration's Medicare Non-utilization Project, A-08-17-50261, September 19, 2018</i>					
Recommendation 2	Conduct face-to-face interviews of all Medicare Non-utilization Project beneficiaries to establish a baseline of individuals who are alive.	SSA continues to disagree with the recommendation and will take no action. As mentioned during the final report process, due to security concerns SSA has for its employees, it cannot require in-person interviews for all Medicare Non-utilization Project beneficiaries. With that, SSA did agree to create subsequent listing and conduct periodic reviews and do further	We continue to believe face-to-face interviews are necessary to effectively identify deceased beneficiaries. As explained in our report, we determined SSA incorrectly concluded via a telephone interview that 11	\$ 16,484,477	\$ 1,099,114

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		investigation in determining whether it can prioritize and identify cases where SSA could encourage in-person interviews.	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.		
<i>Undeliverable Social Security Number Cards, A-15-17-50279, April 2, 2020</i>					
Recommendation 6	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 SSA's position for this recommendation.	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.	\$ 0	\$ 0
<i>Customer Wait Times in the Social Security Administration's Field Offices, A-04-18-50260</i>					
Recommendation 2	Periodically track the use and effectiveness of ongoing initiatives and	As SSA creates new tools and initiatives, it agrees that tracking and measuring effectiveness is	SSA did not clarify how its future redesign would meet the intent	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	<p>tools used to monitor and reduce visitor wait times, where possible.</p>	<p>important; however, SSA must use its limited resources efficiently, ensuring the tools and initiatives it uses remain current and aligned with the Agency's business process redesign.</p> <p>SSA relies on various processes to effectively balance available resources to respond to requests for service. Its service environment continues to evolve based on many factors, including technology, and SSA expects that changes in its operating environment will continue into the future. In October 2017, SSA published its Information Technology Modernization plan, which describes SSA's initiatives to replace its core systems with modern systems that enhance the customer experience. As part of this plan, the Agency will use agile software development to reengineer its business processes by optimizing end-to-end processing, redesigning workflows, reducing manual transactions, and using analytics to improve the effectiveness and efficiency of its programs. While SSA agrees with the intent of the recommendations in this</p>	<p>of our recommendation. SSA did not expect many of the initiatives in its plan 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>		

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>report—to reduce customer wait times—it believes they are too limited as they are written with SSA's current process in mind and do not consider SSA's aggressive plan to re-engineer and redesign its business processes to meet service demands through increased efficiency. Developing enterprise-wide technology geared toward FO workload transfer may not be the most valuable use of SSA's limited resources at this time. As it moves forward, SSA will use such data as that identified during this review to inform its planning and methodology. SSA also acknowledges the value of tracking and measuring the effectiveness of initiatives and tools used to achieve its strategic objectives.</p>			
<i>Fraud Risk Performance Audit of the Social Security Administration's Disability Programs, A-15-15-25002, April 29, 2015</i>					
Recommendation 4	<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</p>	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
			recommendation is important.		
<i>Auxiliary Beneficiaries Who Do Not Have Their Own Social Security Number, A-01-14-14036, September 29, 2014</i>					
Recommendation 2	Take additional steps to ensure aged auxiliary beneficiaries without an SSN are alive.	Aged auxiliary beneficiaries are subject to the same policies and full processing procedures as non-aged beneficiaries, such as benefit suspension for not responding or refusal to apply for an SSN. SSA agrees it is important to ensure aged auxiliaries without an SSN are alive, which is why SSA has well-established policies and programs in place to verify that these individuals are still living. SSA believes its current safeguards are appropriate to meet its program needs. SSA's Beneficiary's Own Account Number Verification System cited in the report on page 1, describes how SSA monitors auxiliaries residing in the United States. SSA understands we are particularly concerned with the population of aged auxiliary beneficiaries living outside of the United States. However, SSA has the following processes in place to ensure that aged and non-aged beneficiaries who live outside of the	Our report demonstrates a need for SSA to take additional steps to ensure aged auxiliary beneficiaries without an SSN are alive. We identified—with SSA's current policies and safeguards in place—three individuals who were more than 80-years-old who were 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 SSA's payment records. Approximately 1 year later, SSA's systems updated 597 (5 percent) of these	\$ 136,153	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>United States are alive including aged auxiliaries without an SSN.</p> <p>Foreign Enforcement Program verifies the existence and identity of beneficiaries of all ages living abroad either annually or biennially. SSA contacts beneficiaries age 90 and over annually. The Nonagenarian and Centenarian Program includes in-person contacts with each foreign beneficiary in the year he/she attains age 97 or 100. Totalization Data Exchange - Countries with which we have totalization agreements provide us death information for auxiliaries and beneficiaries, and we initiate contact with each identified individual to confirm the accuracy of the death report. The absence of a Beneficiary's Own Account Number is not relevant to these processes. These programs identify auxiliaries based on a combination of the numberholder's SSN and the claimant's own beneficiary identification codes, not by Beneficiary's Own Account Numbers. SSA may select individual cases for review based on the auxiliary's recorded date of birth. In</p>	<p>records with an SSN, and 11,773 (95 percent) did not have an SSN. Furthermore, of the 11,773 auxiliary beneficiaries without an SSN, 8,528 (72 percent) were aged 80 or older. Life expectancy for the U.S. population in 2023 was 78.4 years (per the Center for Disease Control and Prevention's National Center for Health Statistics). As the Agency bases most of its data matching—including death matches—on the SSN, having an SSN on the payment record improves SSA's ability to prevent improper payments.</p>		

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>addition, SSA requires that all foreign beneficiaries respond to SSA's contacts in person, by telephone, or by mail. Non-responders are subject to suspension of monthly benefits. As of October 2014, SSA had re-evaluated our rebuttal to its disagreement with the recommendation, and SSA still believes its steps as described above are sufficient and its policy and procedures meet program needs.</p>			
<p><i>Payments to Individuals with Deaths Reported in California from 1980 to 1987, A-06-14-21416, August 14, 2014</i></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, or the resources to, process non-program related information. As of March 2015, SSA had reconsidered our disagreement with its actions in closing the recommendation. SSA us provided the following response:</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</p>	<p>\$ 0</p>	<p>\$ 0</p>

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>"We place the highest priority on ensuring the accuracy and integrity of our payment files. This means first ensuring that our program records, the records upon which we base 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 expend resources to correct records. The Numident and the 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 Social Security 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 must respectfully</p>	<p>personally identifiable information was 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>		

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>disagree with Recommendation 2. The recommendation would create a significant manual and labor-intensive workload and provide no benefit to the administration of our programs. Our response: "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 comprises most deaths of which SSA is aware. SSA authorizes the use of this database as a death verification tool but notes it may contain inaccuracies. Thus, SSA cannot guarantee the DMF's accuracy. 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 records of a person who is not deceased to be included</p>			

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		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 DMF users 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.			
<i>Supplemental Security Income Recipients Who Had Not Cashed Their Checks Within 1 Year, A-09-13-23023, April 7, 2014</i>					
Recommendation 4	Remind employees of the policy to resolve uncashed checks before they clear pending diaries.	SSA's technicians follow Agency policy to resolve uncashed checks. Based on the technician's input after the contact attempt, the system automatically clears the diary. The technician does not manually clear the diary. As of August 2014, SSA had reconsidered our disagreement with its actions in closing the recommendation. SSA provided the following response. "We continue to disagree with OIG's allegation that our technicians did not follow current policy for clearing diary alerts for Title XVI limited payability cases. Instructions in GN 02401.903	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.	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>- 904 provide guidance to technicians for updating the SSR, paying an underpayment, or adjusting an existing overpayment based on the person's response. There are no additional instructions for technicians to place messages on the SSR when: (1) we locate the individual; (2) the individual alleges cashing the check, or (3) the individual does not respond (but whereabouts are known) or is deceased. We have requested PolicyNet publish an administrative message with reminders about processing Title XVI limited payability alerts."</p>			
<i>Supplemental Security Income Telephone Wage Reporting, A-15-12-11233, February 6, 2014</i>					
Recommendation 2	Add language to overpayment notices due to wages to inform SSI recipients, their representative payees, and deemors of the methods available to report wages.	SSA provides SSI recipients with an SSI reporting folder and a business card that contains information on their reporting responsibilities as well as information on how to report to SSA changes that may affect their SSI payments. Information on reporting responsibilities is also available on the Agency's public website. In addition, as the audit acknowledges on Page 3, SSA staff is required to ". . . recruit recipients	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	\$ 0	\$ 0

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>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 Automated Telephone Wage Reporting System]." Thus, it is unlikely adding information to our overpayment notice, which already contains a large amount of information related to the actual overpayment and instructs the recipient how to contact us if they have any questions, 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 approach and could be a more cost-effective method of improving SSI wage reporting. SSA re-evaluated its actions for this recommendation based on our disagreement with the closing of the recommendation. SSA provided us the following: "We continue to disagree. Staff are required to attempt to recruit wage reporters when an individual reports starting to work, at application or completing a pre-effectuation interview,</p>	<p>wages, as well as how to report.</p>		

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>completing a redetermination involving wages, or during another post-eligibility contact involving wages, including processing an overpayment. Additionally, the reporting recruitment effort should be tailored for the individual. There are a number of exceptions and system exclusions to SSI Automated Telephone Wage Reporting System and SSI Mobile 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>			
<p><i>Beneficiaries Who Had Not Cashed their Social Security Checks Within 1 Year, A-09-10-20133, July 19, 2012</i></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</p>	<p>SSA took corrective action to resolve and reissue payment to beneficiaries who do not cash their check within 1 year. When an OASDI beneficiary or representative payee does not cash a check within</p>	<p>Beneficiaries identified in our audit will remain unpaid if SSA does not resolve and reissue payments to them. In addition, a cost-</p>	<p>\$ 0</p>	<p>\$ 133,694,565</p>

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
	<p>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>1 year, SSA mails an automated letter to the beneficiary or payee stating they may not have cashed a particular check(s). If the beneficiary or representative payee signs the letter and indicates they did not cash the check, the Agency 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 approximately 98 percent of the cases we reviewed, SSA followed its policy. For those cases we identified within its sample of 250 beneficiaries where SSA did not follow existing policy, it will take corrective action. However, the effort involved in reviewing all the cases projected in this audit (140,977) is prohibitive and would divert scarce resources from other priority workloads. In addition, by March 2013, the Department of Treasury will require that all beneficiaries switch from paper checks to electronic payment, with few exceptions. The new regulation will dramatically reduce the number of non-negotiated checks. As of August 2014, SSA had reconsidered</p>	<p>effective method to reissue payments is needed so that an estimated 140,977 beneficiaries will receive payments that are due to them.</p>		

Recommendation Number	Recommendation	SSA's Position	Why This Recommendation is Important	Questioned Costs	Funds to be Put to Better Use
		<p>our disagreement with its actions in closing the recommendation. SSA provided the following response to us: "We continue to disagree. As we stated before, we followed our policy in approximately 98 percent of the 250 cases OIG reviewed. We also took action to reissue payments for the remaining cases where OIG determined that we did not follow SSA policy."</p>			
			Total	\$ 2,041,584,606	\$ 201,930,940



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