



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: March 19, 2025

Refer To: 002506

To: Jeffrey Buckner
Acting Deputy Commissioner
Office of External Affairs

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

Subject: Fiscal Year 2025 3rd Quarter Office of Audit Work Plan

Attached is a list of new reviews we plan to begin through June 30, 2025.

Because circumstances may change during the quarter, we may decide to postpone some projects or initiate new reviews that are not reflected in this Plan. This flexibility enables us to meet emerging and critical issues as they arise during the upcoming period. There are several projects we announced in either the FY 2025 1st Quarter or 2nd Quarter Office of Audit Work Plan that were postponed and we now plan to start these projects in the 3rd quarter. We have included those titles and report numbers in the attachment to assist Audit Liaison Staff with tracking.

We prioritize our work to focus our resources on those areas that are most vulnerable to fraud, waste, and abuse. Our Plan is dynamic. As such, please note that these are preliminary titles and objectives, and we may change them later.

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

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

Attachment

FISCAL YEAR 2025 3RD QUARTER AUDIT WORK PLAN

Title, Identification Number, and Planned Objective	Related Management Challenge(s)						
	Human Capital	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
Projects we plan to start in April 2025							
1. <i>Manual Adjustments to the Master Earnings File (022326).</i> To determine whether the Social Security Administration (SSA) ensures earnings information manually entered into the Master Earnings File is valid and accurate.			✓			✓	

Projects Announced in the 1st or 2nd Quarter Work Plan that We Now Plan to Begin in the 3rd Quarter
Follow-up on Disabled Beneficiaries Who Are Eligible for Higher Retirement Benefits (012320)
Supplemental Security Income Earnings Alerts (022310)
Match of New York State Death Information Against SSA Records (022402)
SSA's Controls Over Recording Living Beneficiaries as Deceased (032311)
Recovery Efforts for Deceased Beneficiaries' Overpayments (032406)
Recovery of Payments After Death Through Treasury Reclamation and Medicare Insurance Premium Refunds (062409)
Enumeration at Birth (062501)
SSA's Insider Threat Program (142302)