



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: July 9, 2025

Refer To: 002508

To: Jeffrey Buckner
Chief of External Affairs

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

Subject: Fiscal Year 2025 4th Quarter Office of Audit Work Plan

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

Because circumstances may change during the quarter, we may decide to postpone some projects or initiate 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.

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 for the Office of Audit.

Attachment

FISCAL YEAR 2025 4TH QUARTER OFFICE OF AUDIT WORK PLAN

Title, Identification Number, and Planned Objective	Related Management Challenge(s)						
	Human Capital	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
Projects we plan to start in July 2025							
1. <i>Supplemental Security Income Redeterminations (052501).</i> To determine whether SSA employees conducted timely and accurate SSI redeterminations.		✓				✓	
Projects we plan to start in August 2025							
2. <i>Beneficiaries Living in Restricted Countries (052503).</i> To determine whether SSA established appropriate controls to monitor (1) the special payment procedures for beneficiaries classified as residing in restricted countries and (2) payments to beneficiaries classified as residing in restricted countries.						✓	
3. <i>Follow-up on Processing of Deferred Old-Age, Survivors and Disability Insurance Cases with a High Risk of Benefit Payment Error (042506).</i> To determine whether SSA correctly processed deferred benefit cases with a high risk of benefit payment errors.						✓	
4. <i>Overpayments to Children (052502).</i> To determine whether SSA properly: (1) removed overpayments when child beneficiaries were no longer liable for the debt; and (2) referred child beneficiaries to the Treasury Offset Program.						✓	
Projects we plan to start in September 2025							
5. <i>Field Office Service Area Reviews (042502).</i> To determine whether SSA assessed its field offices' service delivery in accordance with policy.	✓	✓					

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
6. <i>Overpayments Assessed Before 2015 (032515).</i> To determine why SSA has not resolved outstanding overpayments it established before FY 2015 that are not in a repayment agreement.						✓	
7. <i>Payments to Auxiliary Beneficiaries After Disability Determinations (042504).</i> To determine whether SSA suspended, terminated, and resumed payments to auxiliary beneficiaries in accordance with policy when processing disability determinations for disabled wage earners.					✓	✓	
8. <i>Payments to Student Beneficiaries (022515).</i> To determine whether SSA accurately paid student benefits to eligible beneficiaries.						✓	
9. <i>Supplemental Security Income Recipients' Vehicle Ownership (022514).</i> To determine whether SSI recipients accurately reported vehicle ownership to SSA.						✓	