



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: September 30, 2025

Refer To: 002604

To: Chad Poist
Chief Risk Officer

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

Subject: Fiscal Year 2026 1st Quarter Office of Audit Work Plan

Attached is a list of reviews we plan to begin through December 31, 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 2026 1ST QUARTER OFFICE OF AUDIT WORK PLAN

Title, Identification Number, and Planned Objective	Related Management Challenge(s)					
	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
Projects we plan to start in October 2025						
1. Supplemental Security Income Redeterminations (052501). To determine whether Social Security Administration (SSA) employees conducted timely and accurate Supplemental Security Income (SSI) redeterminations.	✓				✓	
2. Overpayments to Children (052502). 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.					✓	
3. Beneficiaries Living in Restricted Countries (052503). 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.					✓	
4. Supplemental Security Income Recipients' Vehicle Ownership (022514). To determine whether SSI recipients accurately reported vehicle ownership to SSA.					✓	
5. Payments to Student Beneficiaries (022515). To determine whether SSA accurately paid student benefits to eligible beneficiaries.					✓	

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	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
6. Field Office Service Area Reviews (042502). To determine whether SSA assessed its field offices' service delivery in accordance with policy.	✓					
7. Noncitizens Issued Multiple Social Security Numbers (022518). To determine instances in which SSA issued more than one Social Security number to the same noncitizen.	✓					
8. Implementation of the Enhanced Leads and Appointment System (052504). To determine whether SSA employees appropriately recorded appointments and addressed leads in the Enhanced Leads and Appointment System (eLAS).	✓					
9. Payments to Auxiliary Beneficiaries After Disability Determinations (042504). To determine whether SSA suspended, terminated, and resumed payments to auxiliary beneficiaries in accordance with policy when processing disability determinations for disabled wage earners.				✓	✓	
10. Overpayments Assessed Before 2015 (032515). To determine why SSA has not resolved outstanding overpayments it established before FY 2015 that are not in a repayment agreement.					✓	
Projects we plan to start in November 2025						
11. The Social Security Administration's Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2025 (152601). To determine whether SSA met all requirements of the Payment Integrity Information Act of 2019 in the Fiscal Year (FY) 2025 Agency Financial Report and accompanying materials.						✓

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	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
12. Social Security Administration's Operating Expenses for Fiscal Years 2023-2025 (152506). To determine the accuracy of operating expenses by major expense category for FYs 2023-2025.					✓	
13. Fiscal Year 2025 Assessment of the Social Security Administration's Charge Card Programs (032518). To determine the risk of illegal, improper, and erroneous purchases made through SSA's charge card programs.						✓
14. Handling of Fraud Hotline Allegations (152504). To determine how SSA handled fraud hotline allegations.					✓	
15. Extreme Aged Cases Pending in Processing Centers (022501). To determine whether (1) SSA met its goal to reduce the number of extreme aged cases pending in processing centers (PC) for FY 2024 and (2) reduced the total number of aged cases since implementing the aged case initiative in FY 2021.	✓					
16. Post-implementation Review Process (142404). To determine if SSA's Post-Implementation Review process adheres to Federal and Agency criteria.			✓			

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Projects we plan to start in December 2025						
17. The Social Security Administration's Financial Reporting for Fiscal Year 2026 (152602). To fulfill our responsibilities under the <i>Chief Financial Officers Act of 1990</i> (CFO Act) and related legislation for ensuring the quality of the audit work performed, we will monitor the independent public accountant's audit of SSA's FY 2026 financial statements.						✓
18. Supplemental Security Income Recipients with Diaries Indicating an Absence from the United States (152509). To determine whether SSA took appropriate action to resolve diaries indicating SSI recipients were absent from the United States, including suspending benefits to recipients who were outside of the country for more than 30 days.					✓	
19. Social Security Administration's Compliance with the Campos Settlement (152508). To determine whether SSA complied with the policy actions required by the settlement agreement in the case of Campos v. Kijakazi.					✓	
20. Employee Processed Underpayment and Direct Deposit Changes (152410). To identify patterns in closed investigations related to underpayment and direct deposit changes processed by SSA employees.					✓	