



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: March 31, 2026

Refer To: 002627

To: Chad Poist
Chief Risk Officer

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

Subject: Fiscal Year 2026 3rd Quarter Office of Audit Work Plan

Attached is a list of reviews we plan to begin through June 30, 2026.

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. This quarter's plan relists some jobs that were included in prior Work Plans but were not actually started.

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 3RD 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 April 2026						
1. *Controls to Detect and Respond to Potential Employee Misconduct and Fraud (152410). To determine whether SSA (1) designed and implemented controls to detect, respond to, and mitigate internal fraud and (2) analyzed and took appropriate actions to address internal fraud or misconduct, unauthorized payments, and information security risks in prosecuted cases.					✓	
2. *Fraud Allegation Referral Processing (152504). To determine whether SSA appropriately processed fraud allegation referrals from the Office of the Inspector General.					✓	
3. Overpayments and Incorrect Payments on the Special Payment Data Line (032512). To determine whether the Social Security Administration followed policy when establishing and processing overpayments and incorrect payments that are designated as special payment amounts.					✓	
4. *Supplemental Security Income Payment Cutoff Dates (042501). To determine whether SSA could reduce improper and misdirected payments to Supplemental Security Income (SSI) recipients by adjusting payment cutoff dates.					✓	

Title, Identification Number, and Planned Objective	Related Management Challenge(s)					
	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
<p>5. *Noncitizens Issued Multiple Social Security Numbers (022518). To determine whether SSA appropriately issued more than one Social Security number (SSN) to the same noncitizen and whether it followed applicable policies and procedures during SSN processing.</p>	✓					
Projects we plan to start in May 2026						
<p>6. Social Security Administration's Assignment of Representative Payees for Incapable Beneficiaries (022519). To determine whether SSA appropriately assigned representative payees and issued benefit payments to those payees for beneficiaries determined to be incapable of managing or directing the management of their finances.</p>	✓					
<p>7. *Social Security Administration's Compliance with the Campos Settlement (152508). To determine whether SSA completed actions required by the settlement agreement in the case of Campos v. Kijakazi.</p>					✓	
<p>8. Accuracy of National 800-Number Automated Services (032412). To determine the extent to which SSA's national 800-number automated services resolved callers' inquiries.</p>	✓					

Title, Identification Number, and Planned Objective	Related Management Challenge(s)					
	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
<p>9. *Childhood Continuing Disability Reviews and Age 18 Redeterminations (022521). To determine whether SSA (1) conducts childhood continuing disability reviews at least every 3 years for children under age 18 whose impairments are likely to improve in accordance with the Social Security Act provisions, and (2) conducts age 18 redeterminations before recipients attain age 20.</p>					✓	
Projects we plan to start in June 2026						
<p>10. Supplemental Security Income Recipients' Life Insurance Policies with Cash Surrender Values (022606). To determine whether SSA accurately determined SSI recipients' life insurance policies with cash surrender values as countable resources.</p>					✓	
<p>11. Use of the Social Security Number Verification Service (042619). To determine whether SSA detected and addressed improper use of the Social Security Number Verification System by employers and third-party submitters in accordance with policy.</p>		✓				

* Designated projects were included in the Quarter 1 or Quarter 2 Audit Work Plans but were not started.