



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

Management Advisory Report

Match of Idaho Death Information Against Social Security Administration Records

062410 | March 2025



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: March 6, 2025

Refer To: 062410

To: Leland C. Dudek
Acting Commissioner

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

Subject: Match of Idaho Death Information Against Social Security Administration Records

The attached final report presents the results of the Office of Audit's review to determine whether the Social Security Administration issued payments to beneficiaries who were deceased according to Idaho state death records.

We identified 86 beneficiaries who were issued approximately \$5.5 million in payments after the date of death recorded in Idaho state death data. We estimate identifying and correcting these discrepancies would prevent an additional \$619,000 in payments after death over 12 months. While we are not making formal recommendations for corrective action, SSA should take appropriate corrective actions to recover improper payments issued after death and prevent the disbursement of additional improper payments. If you wish to discuss the final report, please contact Mark Searight, Deputy Assistant Inspector General for Audit.

Attachment

ABBREVIATIONS

C.F.R.	Code of Federal Regulations
EDR	Electronic Death Registration
EVS	Enumeration Verification System
POMS	Program Operations Manual System
SSA	Social Security Administration
U.S.C.	United States Code

OBJECTIVE

Our objective was to determine whether the Social Security Administration (SSA) issued payments to beneficiaries¹ who were deceased according to Idaho state death records.

BACKGROUND

SSA administers the Old-Age, Survivors, and Disability Insurance and Supplemental Security Income programs. Under these programs, payments should terminate when the beneficiary dies.²

To identify and prevent payments after death, the *Social Security Act* requires that SSA establish a program under which states can voluntarily contract with SSA to provide it death data to match against its records.³ Accordingly, SSA and the states developed the Electronic Death Registration (EDR) process to improve the accuracy and timeliness of death information. Through EDR, states electronically submit death reports to SSA, and SSA verifies the Social Security numbers online and in real-time.⁴ If the decedent's data match SSA records, SSA posts the state death information to the Numident⁵ and terminates payments to the deceased beneficiary. In addition to EDR, SSA receives death information from other sources, such as family members and funeral directors.

We obtained Idaho death data that contained the personally identifiable information of approximately 756,955 individuals the state recorded as deceased from July 1890 through December 2022. We processed the data through SSA's Enumeration Verification System (EVS)⁶ and against SSA's payment records.

¹ We use the term "beneficiary" throughout this report in reference to Old-Age, Survivors and Disability Insurance beneficiaries and/or Supplemental Security Income recipients.

² 20 C.F.R. §§ 404.311(b), 404.316(b)(1), and 416.1334.

³ *Social Security Act*, 42 U.S.C. § 405(r)(1).

⁴ EDR is the process SSA and the states use to ensure accurate and timely death information. This is different than the Internet Electronic Death Registration, a web-based application designed to allow a state's bureau of vital statistics to verify a decedent's Social Security number using the internet.

⁵ The Numident is an SSA database that stores personally identifiable information for all Social Security numberholders.

⁶ The purpose of the EVS is to verify that the Social Security number, name, and date of birth submitted match SSA's records. The EVS verifies SSNs for employers, federal and state agencies, and private businesses.

RESULTS OF REVIEW

We identified 86 beneficiaries in current or suspended payment status as of May 2024 and whose personally identifiable information matched that of deceased individuals in the Idaho death data.⁷ We estimate SSA issued approximately \$5.5 million in payments after their deaths.⁸ Identifying and correcting these discrepancies would prevent approximately \$619,000 in additional payments after death over 12 months.⁹

Beneficiaries in Current or Suspended Payment Status

We identified 86 beneficiaries in current or suspended payment status whose personally identifiable information matched that of deceased individuals in the Idaho death data. Examples follow.

- A retirement beneficiary died in July 2012. SSA's records did not contain a date of death and therefore benefit payments continued. SSA issued approximately \$119,000 in payments after death before it suspended the payments in November 2024.
- A disability beneficiary died in November 2019. SSA's records did not contain a date of death and therefore benefit payments continued. SSA issued approximately \$128,000 in payments after death and as of January 2025, the beneficiary was still in current pay.
- A disability beneficiary died in August 2017. SSA issued approximately \$133,000 in improper payments after death before it suspended the payments in October 2024.

Requested Action

After we have completed our review of the 86 identified cases, we request SSA conduct its own review of these cases. SSA's review would involve obtaining a death certificate or a statement from a funeral director or obtaining a death report from a relative of the decedent.¹⁰ If SSA confirms the beneficiary is deceased, it should terminate benefits and initiate recovery of improper payments.

⁷ We did not determine why the death information was not in SSA records or whether the state had previously reported the deaths to SSA. However, SSA rejects EDR reports that do not pass its formatting and identification tests to prevent posting erroneous death data to its records. We issued a separate report that assessed SSA's rejection of state-submitted electronic death reports. SSA, OIG, *The Social Security Administration's Rejection of State Electronic Death Registration Reports*, A-08-18-50499 (September 2020).

⁸ The calculated amount is based on payments after death SSA issued through the month of suspension, termination or through January 2025 for current pay beneficiaries.

⁹ The calculated amount is based on payments SSA issued to each beneficiary in January 2025 multiplied by 12 months.

¹⁰ SSA, *POMS*, GN 02602.050 (September 5, 2024).



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