



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: December 30, 2025

Refer To: 002613

To: Chad Poist
Chief Risk Officer

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

Subject: Fiscal Year 2026 2nd Quarter Office of Audit Work Plan

Attached is a list of reviews we plan to begin through March 31, 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 the 1st Quarter Work Plan but were not actually started due to the government shutdown.

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 2ND 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 January 2026						
1. *Field Office Service Area Reviews (042502). To determine whether the Social Security Administration (SSA) assessed its field offices' service delivery in accordance with policy.	✓					
2. *Controls to Detect and Respond to Potential Employee Misconduct and Fraud (152410). To identify patterns in closed investigations related to underpayment and direct deposit changes processed by SSA employees.					✓	
3. *Beneficiaries Living in Restricted Countries (052503). To determine whether the SSA properly paid beneficiaries residing in restricted countries.					✓	
4. *Social Security Administration's Non-Payroll Related Operating Expenses for Fiscal Years 2023-2025 (152506). To determine whether SSA's financial management procedures and controls promote the efficient use of financial resources and ensure it accurately accounts for operating expenses.					✓	
5. *Overpayments Assessed Before Fiscal Year 2015 (032515). To determine whether SSA could have recovered outstanding overpayments established before Fiscal Year 2015 that were not in a repayment agreement.					✓	

Title, Identification Number, and Planned Objective	Related Management Challenge(s)					
	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
6. <i>*Supplemental Security Income Recipients with Diaries Indicating an Absence from the United States (152509).</i> To determine whether SSA took appropriate action to resolve diaries indicating Supplemental Security Income (SSI) recipients were absent from the United States, including suspending benefits to recipients who were outside of the country for more than 30 days.					✓	
7. <i>Child's Insurance Benefits Initially Denied Due to Disability (052505).</i> To determine whether SSA employees appropriately denied initial claims for child's insurance benefits due to disability.	✓			✓	✓	
8. <i>*Initial Claims Appointments and Leads Recorded in the Enhanced Leads and Appointment System (052504).</i> To determine whether SSA employees appropriately recorded initial claims appointments using the correct protective filing dates and addressed leads in the Enhanced Leads and Appointment System.	✓					
9. <i>*Fraud Hotline Allegation Processing (152504).</i> To determine how SSA handled fraud hotline allegations.					✓	
10. <i>Accuracy of Entitlement Dates for Disabled Adult Child Beneficiaries who were Disabled Prior to Age 18 (052610).</i> To determine whether SSA accurately established entitlement dates for adults who receive child disability benefits and were disabled prior to age 18.					✓	

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 February 2026						
11. Supplemental Security Income Payment Cutoff Dates (042501). To determine whether SSA could reduce improper payments to SSI recipients by adjusting payment cutoff dates.					✓	
12. *Payments to Auxiliary Beneficiaries After Disability Determinations (042504). To determine whether SSA suspended, terminated, or resumed benefits to auxiliary beneficiaries in accordance with policy when processing disability determinations for disabled wage earners.				✓	✓	
13. *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.	✓					
14. *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.					✓	
15. Follow-up: 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.					✓	

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 March 2026						
16. *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 for Fiscal Year 2024 and (2) reduced the total number of aged cases since implementing the aged case initiative in Fiscal Year 2021.	✓				✓	

* Designated projects were included in the Quarter 1 Audit Work Plan but were not started due, at least in part, to the government shutdown.