



Semiannual Report to Congress

OCTOBER 1, 2025 – MARCH 31, 2026

Social Security Administration
Office of the Inspector General





The Social Security Administration (SSA or Agency) Office of the Inspector General (OIG) is responsible for the independent, objective oversight of SSA's programs and operations. Our work is driven by our statutory mission to prevent and detect fraud, waste, and abuse, and to strengthen SSA programs and operations, as required by the *Inspector General Act of 1978*, as amended (*IG Act*). This 2026 Spring *Semiannual Report to Congress* highlights significant accomplishments, key activities, and ongoing efforts of the OIG from October 1, 2025, through March 31, 2026.

The Office of Audit (OA) remained focused on identifying significant challenges, deficiencies, and risks and recommending corrective actions to address and mitigate SSA's most serious management and performance challenges. During this reporting period, OA issued 14 audit reports, which included 4 reports that identified, in total, nearly \$13 million in questioned costs and more than \$64 million in funds put to better use.

The Office of Investigations (OI) continued to investigate allegations of fraud, waste, and abuse, examining questionable disability claims to stop payment before fraud occurs, conducting criminal investigations to resolve questions of fraud and abuse, and identifying vulnerabilities and increased fraud risks in SSA's programs and operations. OI's efforts resulted in 232 indictments/criminal informations and 228 convictions and produced almost \$202 million in monetary accomplishments, which includes court-ordered restitutions, recoveries, settlements, judgments, and estimated savings to SSA.

This report showcases our continued success in administering the Cooperative Disability Investigations (CDI) Program by highlighting its significant impact. Since its inception, the CDI Program has saved taxpayers a cumulative \$8.5 billion. In this reporting period alone, supported by a \$24.6 million Congressional appropriation, we estimate CDI will save the government \$120 million, representing an impressive \$5 in savings for each dollar appropriated.

This report also highlights the Agency's significant progress in resolving unimplemented audit recommendations. Total unimplemented recommendations fell from 265 reported in the 2025 Spring *Semiannual Report to Congress* to 137 this period—the lowest level in over eight years. As a result, taxpayers could benefit to the tune of billions of dollars in potential savings because the Agency implemented these recommendations.¹

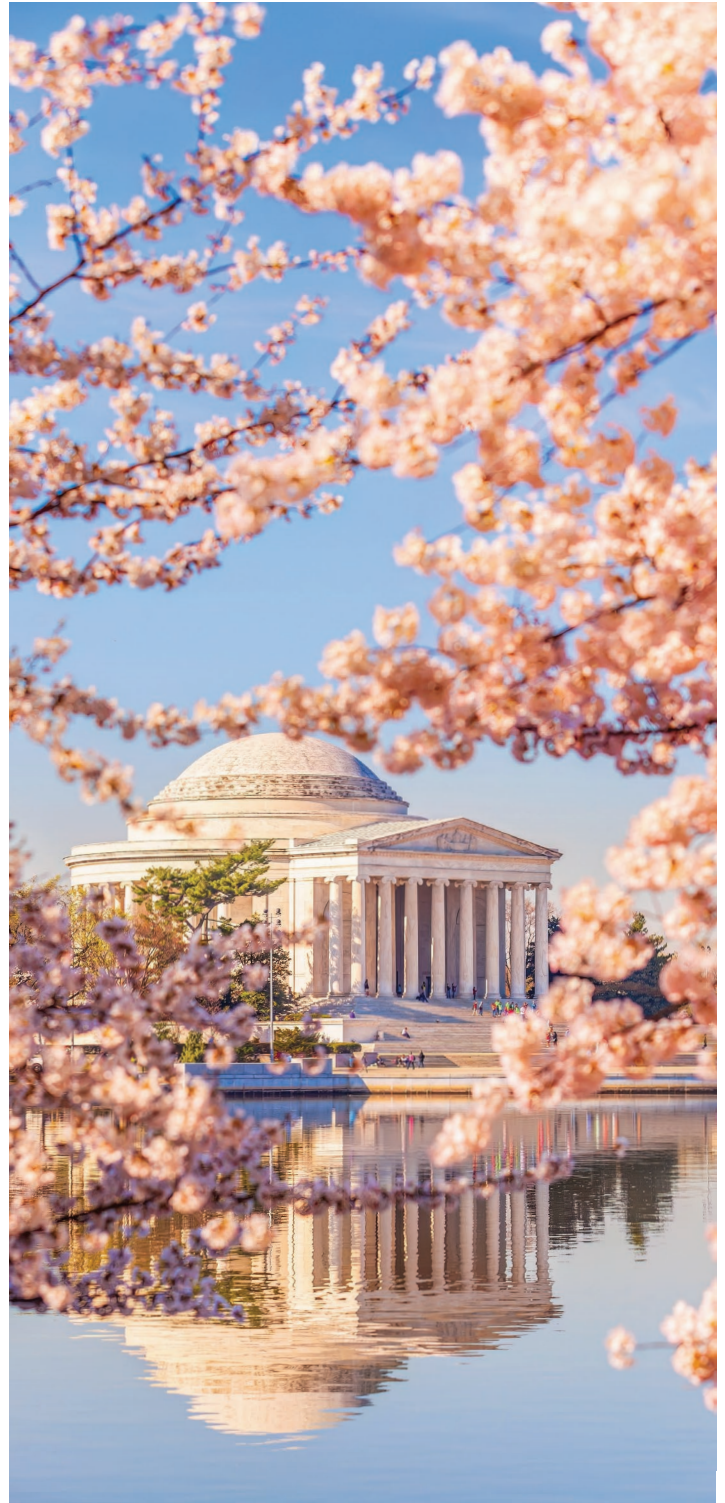
We look forward to continued engagement with the Agency to address more open recommendations. These ongoing efforts, among other things, will further enhance service delivery, improve claims processing accuracy, streamline disability determinations and other processes, and strengthen the protection of personally identifiable information.

1. Potential cost savings associated with these recommendations decreased by more than \$15 billion, reaching the lowest point since 2017, when we were first required to report this metric in our semiannual reports.

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ASA	Average Speed of Answer
CDI	Cooperative Disability Investigations
CMP	Civil Monetary Penalty
CMS	Centers for Medicare and Medicaid Services
DDS	Disability Determination Service
DE	Disability Examiner
DHS-FPS	Department of Homeland Security Federal Protective Service
DoJ	U.S. Department of Justice
DSS	Department of State Diplomatic Security Service
ERO	Enforcement Removal Operations
FY	Fiscal Year
HHS	U.S. Department of Health and Human Services
HSI	Homeland Security Investigations
ICE	Immigration and Customs Enforcement
IG	Inspector General
IG Act	<i>Inspector General Act of 1978, as amended</i>
IRS	Internal Revenue Service
MSTF	Memphis Safe Task Force
NAFC	National Anti-Fraud Committee
OASDI	Old-Age, Survivors, and Disability Insurance program
OA	Office of Audit
OI	Office of Investigations
OIG	Office of the Inspector General or Office of Inspector General
PIA	Primary Insurance Amount
PII	Personally Identifiable Information
RSI	Retirement and Survivors Insurance
SBTF	District of Columbia Safe and Beautiful Task Force
SSA	Social Security Administration
SSI	Supplemental Security Income
SSN	Social Security Number
U.S.	United States
USDA	U.S. Department of Agriculture
USMS	U.S. Marshal Service

USSS	U.S. Secret Service
VA	U.S. Department of Veterans Affairs
WINDEX PIA	Widow(er)'s Indexing Primary Insurance Amount





\$201,608,825
Monetary Accomplishments

This number includes court-ordered restitution, recoveries, settlements, fines, and estimated savings resulting from our investigations. It reflects the estimated savings from all of Office of Investigations (OI) investigations in this reporting period. The reported monetary accomplishments do not include \$62,972,453 in projected savings for non-SSA programs associated with our Cooperative Disability Investigations program.



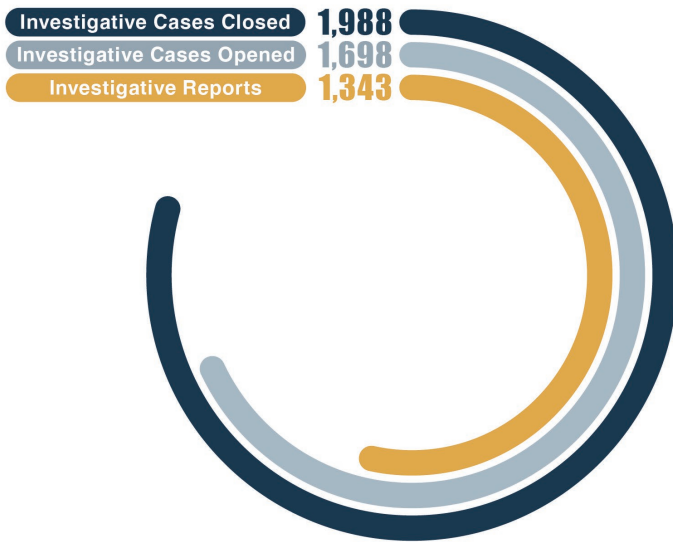
\$12,642,712
Questioned Costs

Questioned costs include costs that we determined, based on our audits: (1) violated a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (2) were not supported by adequate documentation; or (3) were unnecessary or unreasonable.



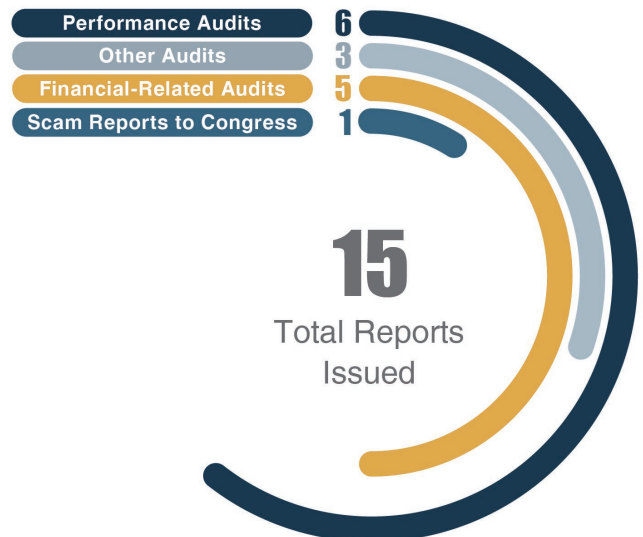
\$64,462,468
Funds Put to Better Use

Funds put to better use are funds that SSA could use more efficiently if it took action to implement our recommendations.



The number of investigative reports includes summary reports of investigative findings issued externally by OI, including prosecution referrals, reports of employee investigations, reports of special investigations, and reports of findings by a Cooperative Disability Investigations (CDI) unit.

This includes Audit Reports, Audit Closeout Memorandum Reports, Informational Reports, Management Advisory Reports, Single Audit Reports, and Congressional Status Updates on Social Security-related Scams. There were no information technology/systems Audits issued during this period.



694

Persons Referred to the U.S. Department of Justice for Criminal Prosecution



This number includes individual subjects or entities referred to the U.S. Department of Justice (DoJ) where the investigative findings were not subject to pre-established prosecution declination guidelines.

92

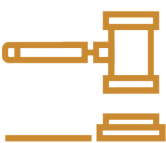
Persons Referred to State and Local Prosecutors for Criminal Prosecution



This number reflects the total number of individual subjects or entities referred to state and local prosecuting authorities where the investigative findings were not subject to pre-established prosecution declination guidelines. These persons may also have been referred to DoJ.

232

Indictments/ Criminal Informations



This number includes indictment or criminal information filings per subject. It does not include subsequent or superseding indictments, and/or criminal informations for the same subject.

157,866



Total Allegations Received

33,180

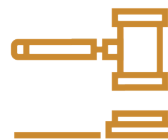
Imposter-Scam Allegations Received



This figure represents the number of imposter-scam allegations OIG received. The allegations may include scammers impersonating government employees or alleging Social Security-related problems to steal money or personal information. OIG receives imposter-scam allegations via multiple sources, including a dedicated, online, scam-reporting **form** that requests detailed characteristics about the reported scams.

228

Convictions and Pretrial Diversions



This number reflects **221** convictions and **7** pretrial diversions.

194

Task Forces/Working Groups



During the reporting period, we were members of **194** task forces/working groups. This includes the Making the District of Columbia Safe and Beautiful and the Memphis Safe Task Force.

1,529

Total Subpoenas Issued

This number is the total number of OIG subpoenas issued during this reporting period.

672

Safety and Threats

OIG received **672** allegations related to employee safety issues, of which **29** involved alleged assault or harassment, **556** were associated with threats against SSA employees or buildings, and **87** involved other safety threats.

137



Unimplemented Recommendations

To provide SSA adequate time to implement our recommendations, we only report unimplemented recommendations 6 months after the end of the semi-annual period in which we provided them to the Agency.



1,906

Administrative Actions

Administrative actions include benefits terminated, claims denied, administrative recoveries, reduction in benefits, removal of representative payee, benefits suspended, and personnel actions.



1,490

Subjects with Administrative Actions



\$2,610,938,364

Potential Cost Savings from Unimplemented Recommendations

This figure reflects the dollar value of aggregate potential cost savings for all reports issued prior to the commencement of this reporting period (which was October 1, 2025) with unimplemented monetary recommendations.

Investigations Overview

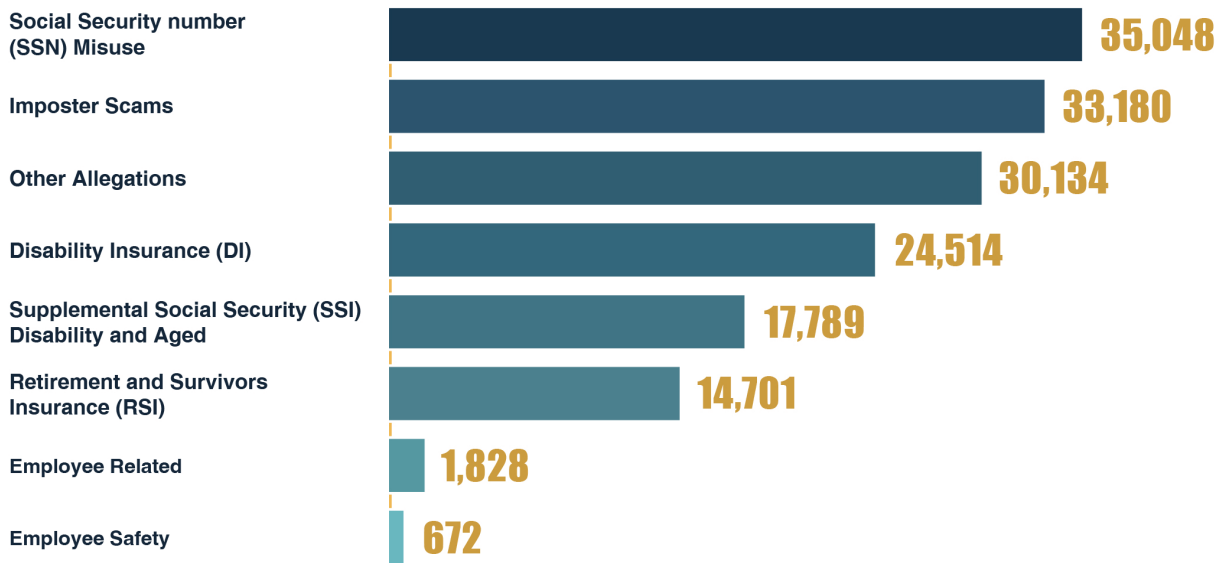
- Allegations Received by Category
- Task Forces and Working Groups
- Virginia Man Sentenced to 2 Years of Probation for Misusing an SSN



OI receives and evaluates allegations of fraud, waste, abuse, and mismanagement in SSA’s programs and operations, and takes appropriate action in coordination with federal, state, and local prosecutors. OI also oversees the Cooperative Disability Investigations (CDI) Program, manages the OIG fraud hotline, and investigates allegations of whistleblower retaliation,¹ employee misconduct, and threats to employee safety.

Allegations Received by Category

October 1, 2025 – March 31, 2026



Task Forces and Working Groups

OI works closely with federal, state, and local law enforcement partners and participates on task forces and working groups that support the Administration's priorities. This includes providing immigration enforcement support, and participating on the Making the District of Columbia Safe and Beautiful Task Force (SBTF) and the Memphis Safe Task Force (MSTF). Subject matter experts provide support in areas such as digital forensics, analytics, and training on SSA programs and documents.

1. Whistleblower Retaliation: Section 5 USC 405(b)(20), requires OIG to provide a detailed description of any instance of whistleblower retaliation, including information about the official found to have engaged in retaliation and what, if any, consequences the establishment imposed to hold that official accountable. There are no known instances of retaliation to report for this reporting period.

Making the District of Columbia Safe and Beautiful

On March 27, 2025, President Donald J. Trump issued Executive Order (E.O.) 14252: Making the District of Columbia (D.C.) Safe and Beautiful, establishing the SBTF. The SBTF is comprised of over 20 federal, state, and local agencies working in partnership with the D.C. Metropolitan Police Department to enhance public safety, cleanliness, and beautification in Washington, D.C., which has seen a significant increase of violent and property crime. The SBTF works to reduce criminal activity through strict enforcement of public-safety laws, including narcotics, sex crimes, violent crimes against children, fraud, homicide, firearm offenses, and fugitive investigations. The SBTF also includes aggressive enforcement of federal immigration laws by apprehending and deporting dangerous illegal aliens.

The Fraud Cell includes representatives from SSA OIG, Health and Human Services (HHS) OIG, U.S. Department of Agriculture (USDA) OIG, Housing and Urban Development OIG, Department of Education OIG, Small Business Administration OIG, Department of Labor OIG, Internal Revenue Service (IRS) Criminal Investigation, U.S. Secret Service, and Homeland Security Investigations (HSI), collaborating through targeted enforcement of government program fraud. These investigations often identify individuals defrauding multiple government agencies and programs or who engage in identity theft and immigration fraud.

SSA OIG continues to collaborate through the SBTF to identify government program fraud and offenses related to identity theft and misuse of Social Security Numbers (SSN). To date, SSA OIG has conducted multiple joint investigations involving search warrant and arrest warrant operations.

Virginia Man Sentenced to 2 Years of Probation for Misusing an SSN

Following a referral from the HSI, SBTF, our District of Columbia office initiated an investigation into a man suspected of SSN misuse.² The SBTF had previously identified the man as having prior felony firearm convictions, which led investigators to uncover a fraudulent credit application associated with him.

The investigation found that in March 2022, the man presented a counterfeit SSN card while completing a credit application to finance a vehicle purchase. During the transaction, he falsely claimed the SSN on the card had been issued to him, despite knowing the card was counterfeit and the SSN did not belong to him. Further investigation determined the SSN was assigned to a minor child with whom he had no known connection.

In December 2025, the man pleaded guilty to SSN misuse, and a U.S. District Court judge sentenced him to two years of probation.

Restoring Law and Order in Memphis

On September 15, 2025, President Donald J. Trump established the MSTF to address and reduce violent crime in Memphis, Tennessee, an area which has seen significantly high rates of violent and property crimes. The MSTF, modeled after the SBTF, aims to restore public safety and order through coordinated efforts involving federal, state, and local agencies in Tennessee, Memphis, and neighboring jurisdictions. The MSTF includes focused, proactive policing, aggressive prosecution, complex investigations, enforcement of federal immigration law, enforcement of public-safety laws, and a significant increase in police presence in the area.

2. We work to ensure the integrity of SSNs, as SSA depends on them to accurately post earnings to individuals' records and calculate earned benefits. SSNs are used by not only SSA but also other agencies and entities, so we often pursue joint investigations into SSN misuse. We may investigate any situation in which a person misuses an SSN, whether for unauthorized work, obtaining a loan, applying for a government benefit, or any other purpose.

The MSTF is comprised of over 20 federal, state, and local agencies under the direction of the Attorney General. In addition, Tennessee National Guard personnel may be mobilized to support the effort.

As part of the initiative, the “SMILE” Fraud Cell brings together multiple agencies, including SSA OIG, to coordinate targeted enforcement related to government program fraud. These efforts focus on identifying individuals exploiting multiple government programs, as well as those engaged in identity theft, immigration fraud and related offenses.

At the outset of the initiative, the Shelby County, Tennessee Sheriff’s Office identified more than 9,500 outstanding and/or active arrest warrants. Additionally, the U.S. Marshal Service (USMS) identified a separate population of Sex Offender Registration and Notification Act violators.

Within this framework, SSA OIG plays a key role by collaborating with partner agencies, including the USMS and HSI, to validate personal identifiers and support the identification and apprehension of fugitives.

The SSA OIG also contributes to ongoing SMILE Fraud Cell operations by identifying and developing cases involving government program fraud, identity theft and misuse of SSNs. To date, the SSA OIG has multiple investigations under review for prosecution with the U.S. Attorney’s Office, Western District of Tennessee. Notably, the first indictment pursued under the SMILE Fraud Cell initiative was led by SSA OIG in coordination with MSTF partners.

Other Noteworthy Investigations

● Mexican National Convicted for Retirement Benefit Fraud Scheme

In a Retirement and Survivors Insurance (RSI)³ investigation, our agents in Boise, Idaho received a referral from SSA alleging that a man had assumed another person’s identity to receive RSI benefits. The investigation determined that the man began using the victim’s name around 1995, when he applied for and obtained a replacement SSN card using the victim’s Personally Identifiable Information (PII). Although the man used the victim’s last name, it was misspelled, which helped investigators identify the victim.

The investigation also found that in January 2021, the man applied for Medicare benefits using the victim’s PII at the SSA office in Blackfoot, Idaho, and subsequently applied for RSI benefits in June 2022. During an interview, the man initially claimed to be the victim and denied using any other name. He later provided his legal name, admitted he was born in Mexico, and confessed to purchasing a birth certificate in the victim’s name for \$50 from an individual he met at a bar in Iowa.

In July 2025, the man pleaded guilty to theft of government funds. In November 2025, a U.S. District Court judge sentenced him to time served (676 days in prison), three years of supervised release, and ordered him to pay \$21,118 in restitution to SSA and \$40,336 to the Centers for Medicare and Medicaid Services (CMS). Following sentencing, the man was placed in Immigration and Customs Enforcement (ICE) custody and removed from the U.S..

3. Retirement and Survivors Insurance Fraud: These investigations involve RSI benefits, including deceased payee fraud, representative payee misuse, false statements about marital or parental status in applying for survivors’ benefits, and other related types of fraud.

- Honduran Citizen Sentenced to Prison for Illegal Reentry of a Removed Alien, Fraudulent Use of an SSN, and Aggravated Identity Theft**

In a joint investigation with Homeland Security Investigations (HSI), ICE Enforcement Removal Operations (ERO), the HHS OIG, and the USDA OIG, our agents in Pittsburgh, Pennsylvania, launched an investigation after receiving a referral from SSA. The subject, who had previously been deported from the U.S. on three occasions, assumed the identity of a U.S. citizen. Between May 2024 and February 2025, the man submitted a fraudulent application to SSA for Disability Insurance (DI)⁴ benefits under the assumed identity and SSN; however, the individual who was legitimately assigned the SSN was already receiving DI benefits from SSA under that SSN. In August 2025, the man pleaded guilty to illegal reentry of a removed alien, aggravated identity theft, and misuse of an SSN. In December 2025, a U.S. District Court judge sentenced him to 39 months in prison, followed by 3 years of supervised release, and ordered him to pay \$11,770 to CMS, and \$192,387 to health insurance companies. The man will be deported to Honduras following the completion of his sentence.

- Nebraska Woman Sentenced to 48 Months in Prison for Threatening and Assaulting a Federal Officer**

Following a referral from a Nebraska SSA office, our agents, in a joint investigation with the U.S. Department of Homeland Security Federal Protective Service (DHS FPS), investigated an incident involving a woman who assaulted a contracted security guard. The investigation determined that the woman, serving as the representative payee for her child's Supplemental Security Income (SSI)⁵ payments, became upset during her visit to an

SSA office. She exited the building, retrieved a firearm from her vehicle, and attempted to reenter. The contracted security guard prevented her from entering, at which point she threatened to kill the guard while pointing the firearm at him, before leaving the area.

In May 2025, the woman pleaded guilty to influencing a federal official by threat, and assault of a federal officer. In October 2025, a U.S. District Court Judge sentenced her to 48 months in prison, followed by 5 years of supervised release.

- New York Man Concealed Ownership of Pizza Restaurant to Collect Social Security Benefits**

After receiving an anonymous tip, our New York office investigated a man who concealed his self-employment from SSA to fraudulently receive SSI payments, which he applied for in 2013. He claimed he was unable to work due to a severe back condition and heart disorder and continued to make false statements to SSA about his health, despite regular reminders to report any health improvements or employment. According to the tip, the man owned and operated a pizzeria with his spouse, listing his spouse as the owner to avoid reporting income and work activity to SSA.

This joint investigation with the U.S. Secret Service (USSS) and the Dutchess County, New York Sheriff's Office determined that the man and his spouse started a pizza shop in 2019. The investigation revealed he had worked in the pizza business as a driver and cook since approximately 2012, opened his own pizzeria in 2019, and has continued to operate it. He publicly shared images on social media making pizzas, posing with pizzas, and wearing clothes with the pizzeria's name. Investigators observed that he did not require assistance or

4. DI fraud comprises a significant part of our investigative workload. DI fraud includes, among other activities, concealing work activity or medical improvement while receiving disability benefits, representative payee misuse, and deceased payee fraud

5. SSI is a means-tested program, and we work to ensure only those who are eligible for these critical benefits receive them. Eligibility for SSI primarily relies on self-reporting many factors including earnings, assets, resources, marital status, residency, and living arrangements, among others. We investigate allegations of many types of SSI fraud, including when someone falsifies a disability to become SSI-eligible or conceals a marriage, real estate, other assets, or their true country of residence from SSA, while receiving SSI payments.

have difficulty carrying objects, bending, lifting, or walking. During the investigation, it was also discovered that he applied for and received an Economic Injury Disaster Loan of \$96,000 for the business.

Based on these findings, SSA determined the man was not entitled to \$100,475 in SSI payments received from 2013 to 2023. We estimate our investigation will save SSA \$49,356 in future benefits.

In September 2025, the man pleaded guilty to grand larceny. In December 2025, a New York State judge sentenced him to 6 months in prison followed by five years of supervised release. He was ordered to pay \$100,475 in restitution to SSA and a \$5,023 fine.

- **Honduran National Guilty of Making False Statement in Passport Application, Aggravated Identity Theft, and Theft of Government Funds**

In a joint investigation with the Department of State Diplomatic Security Service (DSS), and ICE ERO, our agents in Baton Rouge, Louisiana investigated a referral from DSS. The investigation found that a man had used another person's SSN and name for over 20 years to fraudulently apply for a U.S. passport and DI benefits. As a result of his fraud, he received approximately \$186,078 in DI benefits from April 2003 through August 2023.

In August 2025, the man pleaded guilty to making a false statement in a passport application, aggravated identity theft, and theft of government funds. In December 2025, a U.S. District Court judge sentenced him to 36 months in prison, two years of supervised release, and ordered him to pay \$186,078 in restitution to SSA and \$2,400 to the IRS. The man will be deported after completing his sentence.

- **Missouri Man Neglected Veteran and Concealed His Corpse to Collect VA and SSA Benefits**

The U.S. Department of Veterans Affairs (VA) OIG referred an allegation that a male veteran was deceased, but the VA and SSA continued to pay benefits to him. The investigation revealed that beginning in 2008, the veteran's nephew became his sole caregiver. Instead of properly caring for his quadriplegic uncle, the nephew often confined him in a garage for over 24 hours at a time without access to food or water and subjected him to verbal abuse.

During this period, the nephew fraudulently took control of the veteran's bank accounts and stole his benefits. When the veteran passed away in 2019, his nephew concealed the death from his relatives, the VA, and SSA to continue stealing his benefits. He wrapped the veteran's body in black trash bags and hid it in a shed behind the house, telling relatives the veteran had moved to a nursing home. When police conducted a welfare check, the nephew falsely claimed the veteran was living elsewhere.

The investigation found that between 2008 and 2025, the VA deposited approximately \$1.6 million in benefits and SSA deposited \$235,210 in benefits into the veteran's account, which the nephew used for personal purchases, including vacations, exotic reptiles, and firearms, despite being barred from possessing firearms.

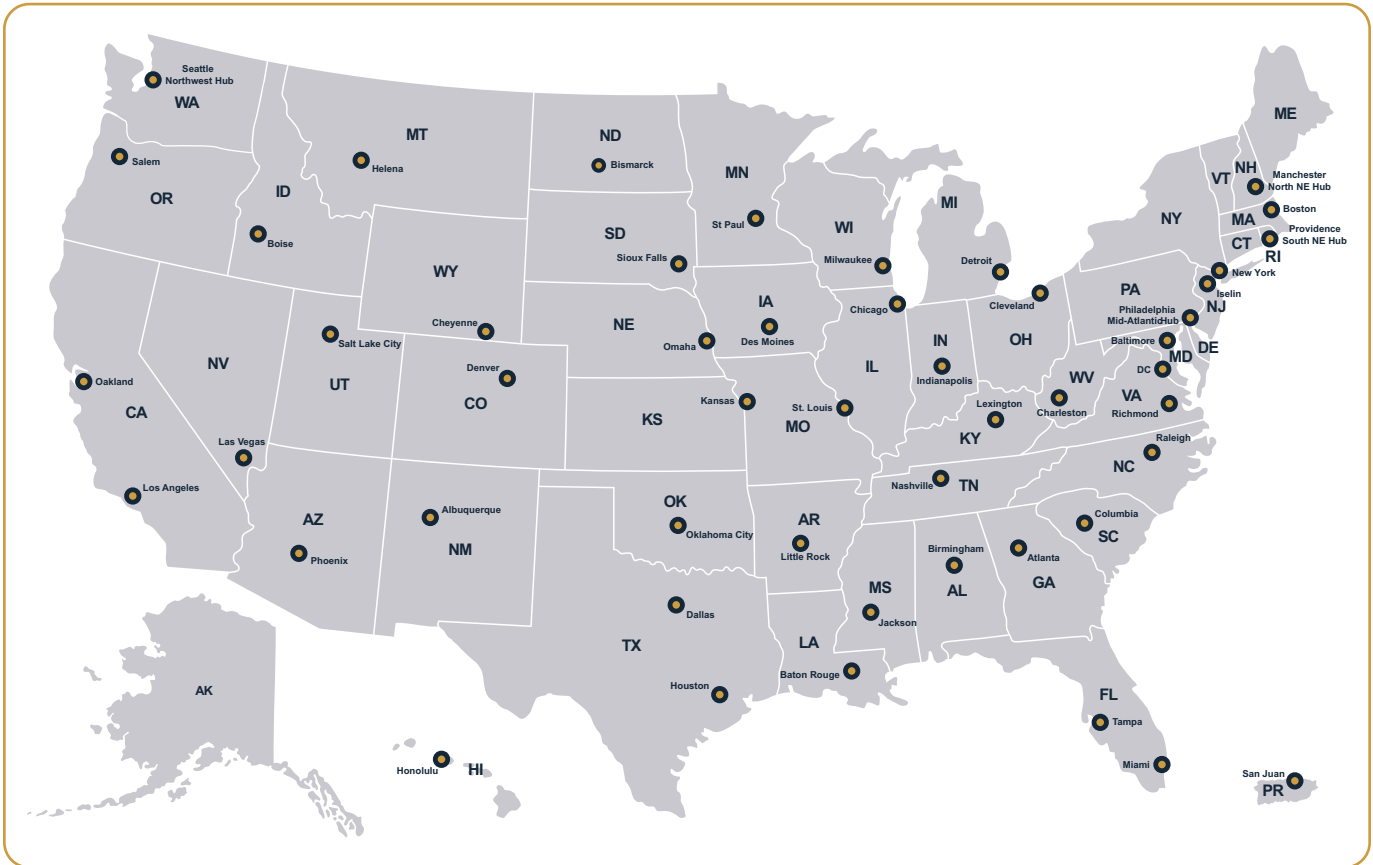
In October 2025, the nephew pleaded guilty to wire fraud, aggravated identity theft, and felon in possession of a firearm. In January 2026, a U.S. District Court judge sentenced the nephew to 156 months in prison, three years of supervised release, and ordered him to pay \$235,210 in restitution to SSA and \$1,643,291 in restitution to the VA.

The Cooperative Disability Investigations Program

- Cooperative Disability Investigations Units
- CDI Projected Savings
- CDI Investigations



Cooperative Disability Investigations Units



The CDI program is a key anti-fraud initiative that combats fraud within SSA’s disability programs. The program establishes task force units under the direction of an SSA OIG Special Agent/Team Leader. This initiative pairs disability experts from SSA and state disability determination agencies with law enforcement officials from SSA OIG and state or local law enforcement partners, who work together within each of these CDI units. CDI investigations target those individuals involved in stealing or otherwise defrauding the limited funds of SSA that are intended to provide financial support to some of the country’s most vulnerable citizens.

Stopping a fraudulent payment before it occurs, or as soon as it is suspected, is in the interests of SSA, OIG, and the taxpayers. By combining federal and state resources and expertise, CDI units benefit not only Social Security programs, but also other federal and state programs, such as food and nutrition assistance, housing assistance, Medicare, and Medicaid. Through section 811 of the *Bipartisan Budget Act of 2015*, Congress required nationwide coverage of the CDI program. Today, 50 CDI units cover each of the 50 states and U.S. territories, the District of Columbia, and the Commonwealth of Puerto Rico.

CDI Projected Savings

CDI units have contributed to a projected savings to taxpayers of over \$8.5 billion since inception of the CDI program. During this reporting period, the work of CDI units led to 742 disability claims being denied or ceased, \$57,243,717 in projected savings for SSA programs, and \$9,859,191 in SSA monetary accomplishments in the form of recoveries, fines, judgments, restitution, and settlements. The CDI program also led to \$62,972,453 in projected savings for non-SSA programs.



742

Disability claims denied or ceased



\$57,243,717

Projected savings for SSA programs



\$9,859,191

SSA monetary accomplishments in the form of recoveries, fines, judgments, restitution, and settlements



\$62,972,453

Projected savings for non-SSA programs

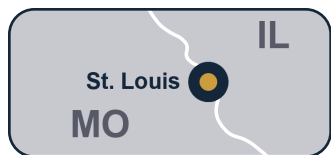


\$8.5 billion

Projected savings to taxpayers of over \$8.5 billion since inception

CDI Investigations

- St. Louis County Fossil Company Operator Sentenced to 5 years' Probation for Defrauding Social Security Disability Program**



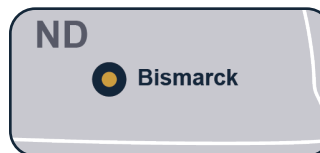
The St. Louis CDI Unit, located in St. Louis, Missouri, was established in September 1999

and covers the entire state of Missouri. The unit is comprised of members from the OIG, SSA, the Missouri Disability Determination Service (DDS), and the St. Louis County Police Department.

The St. Louis CDI unit investigated an allegation that a man receiving DI benefits also owned and operated a business. The man began receiving DI benefits in 1996, based on reported impairments from multiple sclerosis. In his DI application, he stated he had a host of debilitating physical, sensory, and cognitive impairments that prevented him from working. However, investigators discovered the man continued to work after receiving DI benefits in 1996 and observed him carrying large objects, doing yard work, using a cellphone, and walking without assistance. He also operated a business and concealed his employment and earnings from SSA. Based on the CDI unit's investigation, SSA determined that he fraudulently received \$106,923 in DI benefits.

In December 2025, a U.S. District Court judge sentenced the man to five years of probation. He was also ordered to pay \$106,932 in restitution to SSA. We estimate our investigation will save SSA \$53,345 in future benefits.

- North Dakota Woman Sentenced to 3 Years of Probation for Concealing Property to Receive SSI**



The Bismarck, North Dakota CDI Unit, established in September 2019 is comprised of an

OIG Special Agent, two state law enforcement partners from the North Dakota Attorney General's Office, an SSA Program Specialist, and a DDS Disability Examiner (DE). The Unit covers the state of North Dakota.

The Bismarck CDI unit investigated an allegation that a woman receiving SSI payments as the representative payee for her minor children concealed resources from SSA. The woman began receiving SSI payments for her children in 2015 and 2020, based on applications in which she claimed not to own any resources. However, investigators determined that she inherited a property in Texas in 2016 and later sold it in 2022, netting approximately \$80,000, which she failed to disclose to SSA. Based on the CDI unit's investigation, SSA determined that she fraudulently received \$128,601 in SSI payments for her children.

In October 2025, the woman pleaded guilty to theft by deception and was sentenced by a Dickey County District Court Judge, Southeast Judicial District of North Dakota to three years of probation. The judge also ordered her to pay \$128,601 in restitution to SSA. We estimate our investigation will save SSA \$99,146 in future benefits.

Audit Overview

- | Audit Reports Issued
- | Improper Payments
- | Potential Cost Savings from Unimplemented Recommendations
- | Impact of OIG Audit Recommendations
- | Significant Audit Findings During the Reporting Period



Our audit work helps SSA serve the American people by identifying opportunities for savings, better use of funds, and improvements in SSA’s program management and results. We continue to deploy audit resources to address **SSA’s top management and performance challenges**.

During this reporting period, we focused on the following management and performance challenges: (1) improve service delivery; (2) protect the confidentiality, integrity, and availability of SSA’s information systems and data; (3) modernize information technology; (4) improve the administration of disability programs; and (5) improve the prevention, detection, and recovery of improper payments.

Audit Reports Issued

This reporting period, we issued 14 audit reports.¹ This includes 4 audit reports that identified over \$77 million in potential cost savings and 10 reports with non-monetary recommendations or no recommendations. See **Appendix B** and **Appendix C** for statistical tables showing potential cost savings, including those for which no management decision had been made by the commencement of the reporting period, and **Appendix D** for the full list of reports issued during this reporting period.

Improper Payments

SSA issues over \$1.5 trillion in benefit payments, annually. Even the slightest error in the overall payment process can result in millions of dollars in improper payments. Improper payments can be overpayments, when SSA pays someone more than they are due, or underpayments, when SSA pays someone less than they are due. SSA estimates it made almost \$11.3 billion in improper payments during FY 2024: approximately \$9.3 billion in overpayments and almost \$2 billion in underpayments.²

During this period, we issued five audit reports related to the management challenge, “Improve the Prevention, Detection, and Recovery of Improper Payments.” Our work related to this management challenge identified over \$12.6 million in questioned costs and over \$64.4 million in funds put to better use and included 17 recommendations. Further, we annually review SSA’s compliance with the *Payment Integrity Information Act of 2019*.

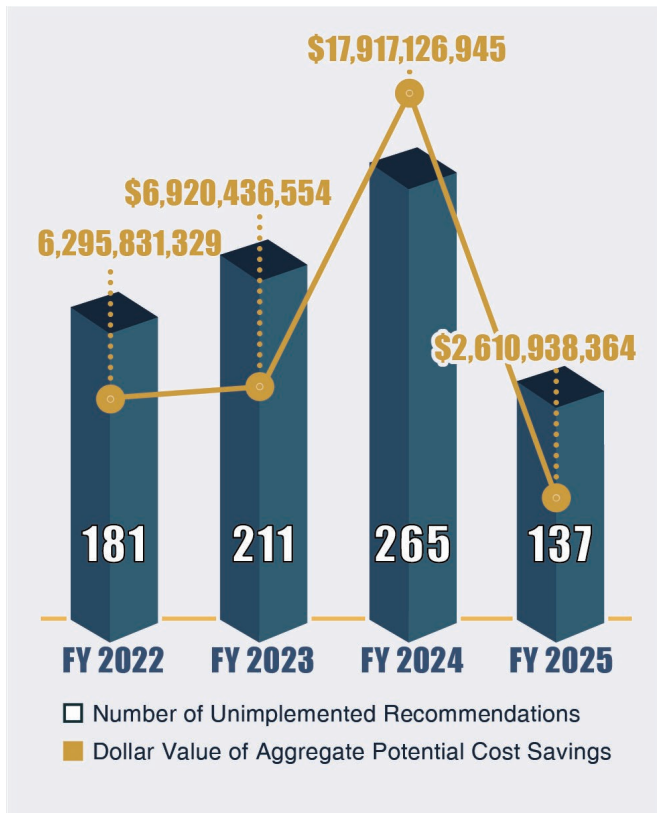
We continuously engage SSA to ensure timely resolution of all recommendations. During this period, we held discussions and identified specific documentation we needed as evidence to close recommendations. As shown on the following chart, the number of unimplemented recommendations decreased from 265 to 137 from the same period in FY 2024 to FY 2025. This is the lowest number of recommendations we reported as unimplemented in over 8 years (since our Fall 2017 Semi-Annual Report). The potential cost savings from all unimplemented recommendations also decreased by more than \$15 billion over the same FY period. This potential cost savings from all unimplemented recommendations is the lowest since we began reporting this dollar figure in our Semi-Annual Report (Spring 2017).³

1. This includes 7 Audit Reports, 1 Management Advisory Report, 1 Informational Report, 1 Audit Memorandum Report, and 4 Single Audit Reports.

2. **SSA’s FY25 Annual Financial Report**.

3. To provide SSA adequate time to implement our recommendations, we only report unimplemented recommendations 6 months after the close of the semi-annual period in which we provided them to the Agency. The FY 2025 figure includes audits issued through September 30, 2025. Numbers are comparative to prior years’ Spring SARs. We will report figures for the first half of FY 2026 (October 1, 2025 through March 31, 2026) in the Fall 2026 SAR.

Potential Cost Savings from Unimplemented Recommendations



Impact of OIG Audit Recommendations

Our recommendations help address critical issues with delivering services to the public, making accurate benefit payments, handling sensitive information, and other areas. For example:

- In an August 2025 report, we recommended SSA add controls to ensure employees complete all mandatory claim development prior to denying disability claims. Implementing this recommendation should improve service to the public by ensuring claims are not incorrectly denied and claimants underpaid.

- In a September 2025 report, we recommended SSA establish controls to ensure employees accurately process overpayments and do not initiate recovery inappropriately. Erroneously established and incorrectly calculated overpayments result in an undue burden on both the Agency and the public. SSA’s newly-established controls should help ensure beneficiaries are not adversely affected by withholding benefits prematurely or unnecessarily, and reduce work for SSA employees who may have had to process waivers or reconsiderations from those beneficiaries.
- In a July 2025 report, we asked SSA to consider technologies, such as artificial intelligence, that could accelerate disability adjudication processes without compromising the accuracy of DDS’ disability determinations. In October 2025, SSA completed its rollout of an artificial intelligence application that assists DDS DEs by streamlining vocational analysis through automated review of work history and occupation matching using the Dictionary of Occupational Titles. SSA designed the tool to improve efficiency in vocational development while supporting compliance with the Agency’s medical-vocational guidelines. SSA also made improvements to its artificial intelligence-powered document viewer that transforms the way examiners analyze and review claimant medical evidence within the disability electronic folder. The document viewer converts evidence in real time into machine-readable text, enables advanced search capabilities and intelligent analysis of medical records, and allows DDS DEs to efficiently identify key clinical findings and severe medical impairments. This, in turn, enhances both the efficiency and accuracy of the disability determination process, supporting timely and well-informed decisions.

- In a May 2022 report, we recommended SSA improve Agency systems to automate benefit computations and reduce the need for manual processing. Manual processing is inherently more error-prone than using automated tools. In addition, the complexity of entitlement determinations and benefit calculations written into Federal law contributes to benefit-computation errors. We estimated SSA could have avoided over \$368 million in overpayments if it had effective controls over benefit-computation accuracy. Implementing this recommendation is expected to help improve the accuracy of benefit payment computations, reducing overpayments and underpayments to beneficiaries.
- In a September 2025 report, we made two recommendations to (1) ask SSA components to review PII losses and take proper actions to mitigate losses if needed, and (2) evaluate the effectiveness of the processes and controls implemented by the Office of Privacy and Disclosure and implement changes as needed. Taking action on these recommendations should ensure individuals receive appropriate notice in the event of a PII loss and are able to take actions to protect themselves from identity theft, and helps SSA prevent future employee errors related to reporting, assessing, and closing PII losses, mitigating potential harm to individuals and the Agency.

Significant Audit Findings During the Reporting Period

• **Social Security Administration's Telephone Metrics – December 22, 2025**

SSA's telephone services are an essential way for the public to obtain information and assistance with benefits, Social Security numbers, and other vital services. Individuals who call the national 800-number use automated services or speak with an SSA employee.

In June 2025, Senator Elizabeth Warren raised concerns about SSA's telephone performance. The Commissioner of Social Security agreed with the Senator's concerns and requested our office conduct a review. In a July 24, 2025 letter, Senator Warren formally requested that we audit SSA's wait times for telephone services. To address the Senator's concerns, we conducted this audit to (1) assess the accuracy of SSA's telephone service metrics and (2) evaluate changes in telephone performance in FY 2025, including the factors that may have contributed to those changes. We found SSA's publicly reported national 800-number telephone metrics were accurate, and its overall telephone service performance improved in FY 2025.

In FY 2025, SSA served—either by an SSA employee or through automation—68 million callers, a 65-percent increase from FY 2024. This increase was due to a new telecommunications platform and staff realignment. The new platform increased call volume capacity, expanded self-service and automated options, and enabled real-time improvements in service delivery, targeted training, and improved frequently asked questions.

One of SSA’s performance goals was to improve customer experience by reducing the Average Speed of Answer (ASA), a method which measures the average time callers wait on hold before they speak with an SSA employee. In October 2024, ASA was approximately 13 minutes. It peaked at 30 minutes in January 2025 and had decreased to 7 minutes by September 2025. This is an improvement over FY 2024, when ASA peaked at 42 minutes in November 2023 and reached a low of 12 minutes in September 2024.

When SSA calculates ASA, it counts callers who accept an initial callback as having zero wait time, which lowers the average. ASA does not include the time callers wait to receive a callback. In FY 2025, about 25 million calls ended without service because callers disconnected, callers did not answer SSA’s callback, SSA could not return the call, or all telephone lines were busy. SSA’s wait-time metrics do not include wait times associated with these calls.

● **Follow-up on Claims Denied Because Claimants Were Not Insured for Benefits – January 8, 2026**

To be insured for retirement benefits, a claimant generally must have 40 quarters of covered earnings and be at least 62-years-old. SSA employees should not deny a retirement claim if the claimant is not insured when they file but will become insured within 4 months and evidence of the earnings is available. This situation can arise when recent earnings have not been recorded on the claimant’s earnings record, known as lag earnings.

We obtained the records of 450,209 retirement claims filed between May 2014 and June 2023 that SSA employees denied due to lack of insured status. From these, we identified 4,077 claimants who may have been insured because they had 40 or more quarters of covered earnings in the year of filing.

This follow-up audit determined whether SSA employees made the correct decisions when they denied retirement applications for claimants who did not appear to be insured for benefits but had covered earnings in the year of filing. Of the 100 claimants in our sample, SSA employees denied retirement claims for 43 who alleged lag earnings when they filed; were fully insured; and were entitled to retirement benefits, but employees did not consider their lag earnings.

Despite reminders issued after our prior review, employees denied retirement claims based on lack of insured status; however, the claimants had lag earnings when they filed their claims. Based on our sample, we estimated, from May 2014 to June 2023, employees denied retirement benefits to 1,753 claimants who were insured for benefits. Of these, 1,347 claimants were entitled to over \$3 million in retirement benefits. Without controls and processes to identify, review, and document lag earnings, SSA will continue denying millions of dollars in retirement benefits to claimants who should be receiving them. This could result in significant financial hardship and emotional distress for affected individuals.

We made three recommendations for SSA to take appropriate action to award retirement benefits to the claimants identified in our audit and establish controls to prevent future errors. SSA agreed to implement our recommendations.

● **Office of the Inspector General Audit Recommendations that Had Not Been Implemented as of January 29, 2026 – February 19, 2026**

This informational report increases transparency for U.S. taxpayers by highlighting open recommendations and emphasizing the importance of timely implementation of audit recommendations to strengthen oversight and stewardship of taxpayer funds. In addition to listing reports with open recommendations in our Semiannual Reports to the Congress, we publish an annual report to provide the current

status of unimplemented recommendations and explain why we believe certain recommendations, which SSA considers closed but we consider unimplemented, are still important for SSA to implement.

The report identified 183 unimplemented audit recommendations with over \$4.9 billion in total cost savings as of January 29, 2026. The cost savings included nearly \$2.7 billion in total *Questioned Costs* associated with these unimplemented recommendations and more than \$2.2 billion in *Funds Put to Better Use*. Of the 183 recommendations, SSA concurred with the 94 open recommendations but had not yet implemented them. SSA closed the remaining 89 recommendations, but we disagree with this decision. Among these closed recommendations, SSA agreed with 59 and disagreed with 30.

● **Widow(er) Beneficiaries Potentially Eligible for Higher Monthly Benefit Amounts – March 31, 2026**

The Old-Age, Survivors, and Disability Insurance (OASDI) program provides benefits to wage earners and eligible family members. SSA uses the wage earner’s Primary Insurance Amount (PIA) to determine monthly benefit amounts. The eligibility year SSA uses to determine the PIA is typically the year a wage earner attains age 62, becomes disabled, or dies. However, an alternative PIA computation for widow(er)s—the widow(er)’s indexing (WINDEX) PIA—may apply when a wage earner dies before they attain age 62.

When a claimant applies for OASDI benefits, the application generally covers all benefits for which the claimant is eligible unless they specifically limit its scope. For example, widow(er)s may choose to apply only for widow(er) benefits and exclude retirement benefits to maximize future benefit payments. We reviewed two samples totaling 120 beneficiaries who, as of November 2023, either did not have a WINDEX PIA (from a population

of 54,843 beneficiaries) or were dually entitled to widow(er) and retirement benefits (from a population of 7,253 beneficiaries).

We conducted this audit to determine whether SSA paid widow(er) beneficiaries the appropriate monthly benefit amounts. SSA paid 71 (59 percent) of the 120 widow(er) beneficiaries we reviewed the appropriate monthly benefit amounts. For the remaining 49 (41 percent), we found the following.

- SSA employees did not apply the WINDEX PIA appropriately when they manually processed cases for 11 widow(er) beneficiaries and, as a result, did not pay the appropriate monthly benefits. Based on our random sample, we estimated SSA underpaid 8,618 widow(er)s approximately \$50.4 million.
- SSA overpaid one widow(er) because employees used the incorrect PIA.
- SSA employees did not document in the Agency’s system regarding whether they informed 37 widow(er) beneficiaries of their option to receive widow(er) benefits only and delay filing for retirement benefits. Therefore, we could not determine whether SSA appropriately paid these widow(er) beneficiaries despite reminders SSA issued to employees after a prior audit. We estimated 5,367 widow(er)s would have been eligible for \$113.8 million in additional benefits had they chosen to delay their retirement claims.

Providing beneficiaries the accurate monthly benefit amount is vital to protecting the public’s earned benefits under OASDI. By strengthening controls to ensure it applies the correct PIAs for widow(er)s, SSA can help ensure beneficiaries receive the full benefits to which they are entitled throughout their lifetimes. Additionally, by following policy requirements, including documenting discussions about benefit options, SSA can help beneficiaries make informed decisions and avoid irreversible outcomes.

We made four recommendations for SSA to correct payment errors our audit identified, take appropriate action for the population of widow(er)s not included in our sample who may be eligible for higher monthly benefits, establish controls to prevent future errors, and enhance its systems. SSA agreed with our recommendations.

■ **Accuracy of Critical Payments
– March 31, 2026**

An SSA employee initiates a critical payment when an OASDI beneficiary or representative payee alerts SSA of a critical case or special situation, when SSA is not paying regular monthly benefits, additional benefits are due, or a beneficiary reports they did not receive a monthly benefit. Critical and special situations include dire need (for example, when a beneficiary lacks financial means to obtain food, shelter, or medical care), court orders, legislative mandates, and preliminary and expedited payments (when there is a delay in SSA awarding or reinstating benefits).

We conducted this audit to determine whether SSA employees accurately processed critical payments. We reviewed a random sample of 175 critical payments and found SSA employees accurately processed 109 payments. However, employees made errors when they processed the remaining 66 payments. For 20 of those 66 critical payments, the processing errors resulted in SSA improperly paying beneficiaries approximately \$78,000. We could not determine why employees made these errors. However, based on our discussions with SSA subject-matter experts and review of related policies and procedures, we found SSA’s policy and procedures did not contain clear guidance to help employees ensure they considered all required actions when they processed critical payments. Also, these errors could be minimized if SSA improves controls over employees’ manual entries in the Critical Payment System.

We estimated SSA employees accurately processed about 44,000 (62 percent) of the 70,980 critical payments issued during FY 2023 and did not accurately process about 27,000 (38 percent); making over 28,000 errors when they processed the payments. About 2,800 of these errors led to incorrect documentation of payments on beneficiaries’ records. For the remaining errors, we estimated the following.

- Field office employees improperly paid approximately 6,900 beneficiaries about \$1 million. However, processing center employees identified the special situations and deductions from payment calculations during their post-payment review and adjusted future benefits accordingly.
- About 8,100 errors resulted in SSA improperly paying beneficiaries \$12 million because employees did not accurately adjust beneficiary records.
- SSA issued approximately 10,500 beneficiaries a Form SSA 1099, Social Security Benefit Statement, with benefit totals that were over- or understated by about \$14 million because employees did not manually adjust records for replacement checks.

We made seven recommendations for SSA to take appropriate actions on errors our audit identified and to establish controls and update policies and procedures to prevent future errors. SSA agreed with our recommendations.

Legal Overview

Civil Monetary
Penalty Program

Review of Legislation and Regulations



Civil Monetary Penalty Program

Section 1140 of the Social Security Act (Section 1140)

Section 1140 authorizes civil monetary penalties (CMPs) to protect the public from advertisements, solicitations, and other communications (including websites, social media posts, email and scam telephone calls) that may convey the false impression SSA approved, endorsed, or authorized the communication. It also prohibits the reproduction and sale of SSA publications and forms without authorization and places restrictions on the charging for services SSA provides to the public without charge. The Inspector General (IG) enforces consumer protection through the Section 1140 CMP program. This program has served as an effective administrative enforcement alternative when criminal or civil prosecution is declined or not feasible.

Our enforcement efforts for this reporting period included removal of an imposter social media profile and obtaining voluntary compliance in three cases where companies agreed to make changes to their operations to ensure compliance with Section 1140. Our team identified an imposter social media profile for a former Acting Commissioner and facilitated its removal. A non-profit organization agreed to make changes to its direct mail communications to ensure its mailings are not mistaken for being from or otherwise authorized by the SSA. An online company that charges fees for government form services agreed to make the required Section 1140 notice more prominent that SSA offers services for free, and another online forms services company agreed to remove SSA-related forms from its catalog of offered services.

Our outreach efforts for this reporting period included presenting a scam awareness and reporting webinar which included attendees from the public and private sectors, as well as consumers. We continued to make progress with our ongoing domain name registration initiative

whereby OIG educates owners of recently acquired SSA-related domain names about Section 1140's prohibitions so that the owners can avoid potential internet-related violations. We met with an international professional networking service platform to discuss scam reporting and avoidance practices and policies that can be shared with the public through future scam awareness outreach. We also launched a new outreach initiative this reporting period where our objective is to collaborate with email service providers to combat SSA-related email scams. Fraudsters send out emails that appear to be from the SSA or an SSA or OIG official for the purpose of obtaining PII to financially harm the intended victim.

Review of Legislation and Regulations

Section 4(a)(2) of the *IG Act*, codified at 5 U.S.C. § 404(a)(2) requires the OIG to review existing and proposed legislation and regulations, and make recommendations concerning the impact of such legislation or regulations on the economy and efficiency of, or the prevention and detection of fraud in SSA programs and operations. While SSA's Office of Legislation and Congressional Affairs reviews all proposed or enacted legislation that could impact SSA's activities, the OIG independently reviews legislation that relates to fraud, waste, or abuse in SSA's programs and operations as well as proposed legislation that could affect the OIG's operations. In addition, OIG communicated directly with congressional staff as needed to discuss legislative issues.

Anti-Fraud Initiatives

Public Outreach
and Education

National Slam the Scam Day

Civil Enforcement

National Anti-Fraud Committee

Status Updates on
Social Security-Related Imposter Scams



In a Social Security-related imposter scam, a scammer claims to be an SSA or other government employee. Scammers may threaten arrest or other legal action unless one immediately pays a fine or fee, promise a benefit increase or other assistance in exchange for payment, or demand personal information. Scammers often require payment by retail gift card, cash, wire transfer, digital currency, or prepaid debit card. These scams primarily use the telephone, but some scams also use email, text messages, social media, or U.S. Mail. Many of the scams originate overseas.

OIG has established a multidisciplinary team of professionals that develops and implements innovative approaches to combat these scams through public outreach and education, criminal investigations and prosecution, and civil enforcement.

Public Outreach and Education

During this reporting period, OIG, in coordination with SSA, collaborated with all levels of government, leveraged anti-fraud interests of private entities, and engaged with special interest groups who focus on combating fraud, protecting vulnerable populations, and serving local communities. We regularly engaged with the media, including through television and podcast interviews, social media, and print media. We continued to amplify anti-fraud messages by fostering strategic relationships and identifying new alliances.

On March 5, 2026, SSA OIG and SSA co-led the 7th annual National Slam the Scam Day, which is part of the Federal Trade Commission's National Consumer Protection Week. On National Slam the Scam Day and throughout the year, SSA OIG and SSA collaborate on anti-scam initiatives to eliminate duplication, simplify communications and provide consistent messaging, and maximize the impact of scam awareness efforts. Highlights of our outreach and education efforts during this reporting period included:

- The U.S. Senate, in support of our efforts to protect consumers from scams, introduced a **resolution**, S.Res. 627, designating March 5, 2026, as National Slam the Scam Day. The Senate passed the resolution by Unanimous Consent on April 15, 2026.
- Shared and promoted resources on **ssa.gov/scam**, social media, blog posts, and through more traditional outreach such as by providing presentations, brochures, and flyers.
- Elected federal, state, and local representatives shared messages on social media and through press releases.
- We partnered with federal agencies, state and local government, law enforcement agencies, Offices of Attorneys General, special interest groups, and non-profit organizations to increase our coverage and impact.
- Financial institutions, retailers, and other private entities committed to sharing scam awareness information and resources with their customers.

National Slam the Scam Day



March 5, 2026



Senate Resolution

The U.S. Senate passed S.Res.627 by Unanimous Consent on April 15, 2026, designating March 5, 2026, as National Slam the Scam Day. The bipartisan resolution was led by Senators Rick Scott (R-FL) and Mark Kelly (D-AZ), with several other senators cosponsoring.

Radio Audience



2.7 Million

Total Online + Print Audience



312 Million

Television Audience



1.9 Million



18 Million

#SlamtheScam Chats



9.9 Million

#SlamtheScam Followers



2.2 Million

Reach from Slam the Scam Posts



Note: All figures in this graphic are estimates. April 2026 | Produced at U.S. taxpayer expense.

Civil Enforcement

As discussed in the Legal Overview section, OIG enforces Section 1140, a consumer protection law that prohibits misleading consumers by giving a false impression of association with, or authorization or endorsement by, SSA through any type of communication. Working together with federal and state law enforcement partners, the team shares knowledge, strategizes based on its analyses of industry trends, and coordinates parallel enforcement actions for maximum national consumer protection impact.

National Anti-Fraud Committee

The National Anti-Fraud Committee (NAFC) is a partnership between SSA and OIG that supports strategies for combating fraud, waste, and abuse in SSA programs and operations. NAFC's co-chairs are SSA's Chief Risk Officer and OIG's Chief of Government Relations. Voting members include co-chairs and all of SSA's chiefs. Non-voting members include SSA's Head of Program Integrity, Risk and Fraud Prevention, Operations Lead for Fraud, all of OIG's Assistant Inspectors General, and the Chief Counsel to the IG.

NAFC meets quarterly and on an ad-hoc basis to share information and create concrete steps for addressing SSA fraud. NAFC also holds an annual multi-day summit on pressing issues and emerging trends, and tracks action items and outcomes from the summit throughout the year. As reported in the Fall 2025 Semiannual Report to Congress, SSA and OIG jointly held the fifth annual National Anti-Fraud Summit to understand and address fraud issues facing SSA. This Summit focused on the current threat landscape and use of advanced technology and data analytics to prevent and detect fraud across the government and SSA. Based on information learned during the Summit, SSA and OIG have identified areas for fraud detection and prevention, particularly with respect to digital identity verification and

improved data sharing across government to better prevent, detect, and mitigate fraud earlier. Additionally, during this reporting period, NAFC held two quarterly meetings, in December 2025 and February 2026. The FY 2026 NAFC Summit is planned for July 2026. In January 2026, NAFC's Artificial Intelligence Subcommittee met to discuss SSA's AI Use Case Inventory, Office of Management and Budget guidance, and an Automated Call Center that uses natural language processing.

Status Updates on Social Security-Related Imposter Scams

Since October 2019, OIG has provided updates on its efforts to combat Social Security-related scams to the U.S. House of Representatives Committee on Ways and Means, Subcommittee on Social Security; U.S. Senate Committee on Finance; and U.S. Senate Special Committee on Aging. OIG began publicly releasing those updates in FY 2021. The **reports** share information about Social Security-related scam allegation trends and ongoing efforts to disrupt and raise public awareness of scams.

This reporting period, we published one Quarterly Scam Update covering the fourth quarter of FY 2025 (July 1, 2025, to September 30, 2025).

Appendix A-G

- | **Appendix A:** Reporting Requirements
- | **Appendix B:** Reports with Questioned Costs
- | **Appendix C:** Reports with Funds Put to Better Use
- | **Appendix D:** Office of Audit Reports Issued
- | **Appendix E:** Open Recommendations and Reports with Unimplemented Recommendations
- | **Appendix F:** Management Decisions Made Regarding Reports Issued in a Previous Reporting Period
- | **Appendix G:** Peer Reviews



Reporting Requirements

This report meets the requirements of the *Inspector General Act of 1978*, as amended, and includes information as mandated by Congress.¹ “N/A” denotes that we did not have reportable information in this reporting period.

Section	Requirement	Page(s)
5(a)(1)	A description of significant problems, abuses, and deficiencies relating to the administration of programs and operations of the establishment and associated reports and recommendations for corrective action made by the Office	20-23
5(a)(2)	An identification of each recommendation made before the reporting period, for which corrective action has not been completed, including the potential cost savings associated with the recommendation	38-44
5(a)(3)	A summary of significant investigations closed during the reporting period	4; 9-12; 16
5(a)(4)	An identification of the total number of convictions during the reporting period resulting from investigations	5
5(a)(5)	Information regarding each audit, inspection, or evaluation report issued during the reporting period, including— A. a listing of each audit, inspection, or evaluation; B. if applicable, the total dollar value of questioned costs (including a separate category for the dollar value of questioned or unsupported costs) and the dollar value of recommendations that funds be put to better use, including whether a management decision had been made by the end of the reporting period	36-37
5(a)(6)	Information regarding any management decision made during the reporting period with respect to any audit, inspection, or evaluation issued during a previous reporting period	45-48
5(a)(7)	The information described under section 804(b) of the <i>Federal Financial Management Improvement Act of 1996</i> (FFMIA) (Public Law 104–208, §101(f) [title VIII], 31 U.S.C. 3512 note) ²	N/A
5(a)(8)	A. An appendix containing the results of any peer review conducted by another Office of Inspector General during the reporting period; or B. If no peer review has been conducted within that reporting period, a statement identifying the date of the last peer review conducted by another Office of Inspector General	49

1. Effective December 27, 2022, the *Inspector General Act of 1978* was reorganized and codified as 5 U.S.C. §§ 401–424; the requirements for the Semiannual Report to Congress appear in 5 U.S.C. § 405. Section 5273 of the *National Defense Authorization Act for Fiscal Year 2023*, however, amended the semiannual reporting requirements as they had appeared in section 5 of the *Inspector General Act* prior to the codification. These revisions are not yet codified in 5 U.S.C. § 405 and instead appear in the statutory notes as Amendments Not Shown in Text.

2. Section 804(b) of the *Federal Financial Management Improvement Act of 1996* (FFMIA) requires the Office of the Inspector General to report whether the Social Security Administration (SSA) has met remediation plan milestones. Because SSA is in compliance with the *FFMIA*, it does not have a remediation plan. Therefore, we have no information to report.

Section	Requirement	Page(s)
5(a)(9)	A list of any outstanding recommendations from any peer review conducted by another Office of Inspector General that have not been fully implemented, including a statement describing the status of the implementation and why implementation is not complete	49
5(a)(10)	A list of any peer reviews conducted by the Inspector General of another Office of the Inspector General during the reporting period, including a list of any outstanding recommendations made from any previous peer review (including any peer review conducted before the reporting period) that remain outstanding or have not been fully implemented	49
5(a)(11)	<p>Statistical tables showing—</p> <p>A. the total number of investigative reports issued during the reporting period;</p> <p>B. the total number of persons referred to the Department of Justice for criminal prosecution during the reporting period;</p> <p>C. the total number of persons referred to State and local prosecuting authorities during the reporting period; and</p> <p>D. the total number of indictments and criminal informations during the reporting period that resulted from any prior referral to prosecuting authorities</p>	4-6
5(a)(12)	A description of the metrics used for developing the data for the statistical tables under paragraph 5(a)(11)	4-6
5(a)(13)	<p>A report on each investigation conducted by the Office where allegations of misconduct were substantiated involving a senior government employee or senior official (as defined by the Office) if the establishment does not have senior government employees, which shall include—</p> <p>A. the name of the senior government employee, if already made public by the Office; and</p> <p>B. a detailed description of—</p> <p>i. the facts and circumstances of the investigation; and</p> <p>ii. the status and disposition of the matter, including—</p> <p>I. if the matter was referred to the Department of Justice, the date of the referral; and</p> <p>II. if the Department of Justice declined the referral, the date of the declination</p>	N/A
5(a)(14)	<p>A. A detailed description of any instance of whistleblower retaliation, including information about the official found to have engaged in retaliation; and</p> <p>B. What, if any, consequences the establishment actually imposed to hold the official described in subparagraph (A) accountable</p>	N/A

Section	Requirement	Page(s)
5(a)(15)	<p>Information related to interference by the establishment, including—</p> <p>A. a detailed description of any attempt by the establishment to interfere with the independence of the Office, including—</p> <p>i. with budget constraints designed to limit the capabilities of the Office; and</p> <p>ii. incidents where the establishment has resisted or objected to oversight activities of the Office or restricted or significantly delayed access to information, including the justification of the establishment for such action; and</p> <p>B. a summary of each report made to the head of the establishment under section 6(c)(2) during the reporting period</p>	N/A
5(a)(16)	<p>Detailed descriptions of the particular circumstances of each—</p> <p>A. inspection, evaluation, and audit conducted by the Office that is closed and was not disclosed to the public; and</p> <p>B. investigation conducted by the Office involving a senior government employee that is closed and was not disclosed to the public</p>	N/A

Reports with Questioned Costs

Questioned costs include costs that we determined, based on our audits: (1) violated a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (2) were not supported by adequate documentation; or (3) were unnecessary or unreasonable. Disallowed costs are those questioned costs identified through our audits that the Social Security Administration management has sustained or agreed should not be charged to the government. Section 5(a)(5)(B) of the *Inspector General Act of 1978*, as amended, requires that we report the total dollar value of questioned costs (including a separate category for the dollar value of unsupported costs), including whether a management decision had been made by the end of the reporting period.

Reports with Questioned Costs for October 1, 2025, through March 31, 2026				
	Number of Reports	Dollar Value Supported	Dollar Value Unsupported	Total Questioned Costs
A. For which no management decision had been made by the commencement of the reporting period.	17	\$1,583,596,372	\$0	\$1,583,596,372
B. Which were issued during the reporting period. ¹	2	\$12,642,712	\$0	\$12,642,712
Subtotal (A + B)	19	\$1,596,239,084	\$0	\$1,596,239,084
Less:				
C. For which a management decision was made during the reporting period.				
i. Dollar value of disallowed costs. ²	10	\$1,199,129,821	\$0	\$1,199,129,821
ii. Dollar value of costs not disallowed. ²	8	\$237,905,024	\$0	\$237,905,024
Subtotal (i + ii)	18	\$1,437,034,845	\$0	\$1,437,034,845
D. For which no management decision had been made by the end of the reporting period.	3	\$159,204,239	\$0	\$159,204,239

1. See [Appendix D](#) for a detailed listing of all reports issued, including reports with questioned costs.

2. Some reports have multiple monetary recommendations with different decisions on the dollar values and are accounted for as follows: two reports have one recommendation recorded in C.i. and C.ii.

Reports with Funds Put to Better Use

Funds put to better use are funds that the Social Security Administration could use more efficiently if it took action to implement our recommendations. Section 5(a)(5)(B) of the *Inspector General Act of 1978*, as amended, also requires that we report the dollar value of recommendations that funds be put to better use, including whether a management decision had been made by the end of the reporting period.

Reports with Funds Put to Better Use for October 1, 2025, through March 31, 2026		
	Number of Reports	Dollar Value
A. For which no management decision had been made by the commencement of the reporting period.	26	\$12,492,376,246
B. Which were issued during the reporting period. ¹	4	\$64,462,468
Subtotal (A + B)	30	\$12,556,838,714
Less:		
C. For which a management decision was made during the reporting period.		
i. Dollar value of costs agreed to by management. ²	15	\$9,374,163,683
ii. Dollar value of costs not agreed to by management.	10	\$2,651,914,137
Subtotal (i + ii)	25	\$12,026,077,820
D. For which no management decision had been made by the end of the reporting period. ²	10	\$530,760,894

1. See [Appendix D](#) for a detailed listing of all reports issued, including reports with funds put to better use.

2. Some reports have multiple monetary recommendations with different decisions on the dollar values and are accounted for as follows: (1) three reports have one recommendation recorded in C.i. and one recommendation recorded in D.; and (2) one report has one recommendation recorded in C.i. and C.ii. and one recommendation recorded in D.

Office of Audit Reports Issued

We issued 14 audit products during this reporting period. The *Inspector General Act of 1978*, as amended, requires that we identify audit reports with non-monetary findings, questioned costs, and funds put to better use. Audit reports may be listed more than once in the charts that follow.

Audit reports are available on our website [at this link](#).

Reports with Non-monetary Findings for October 1, 2025, through March 31, 2026

Report Title	Report Number	Issue Date	Management Challenge(s) ¹	Management Decision ²
Single Audit of the Commonwealth of Kentucky for the Fiscal Year Ended June 30, 2024	772607	12/19/2025	Disability Programs	yes
Social Security Administration's Telephone Metrics	032517	12/22/2025	Service Delivery	N/A
The Social Security Administration's Major Management and Performance Challenges During Fiscal Year 2025	042513	01/06/2026	N/A – Mandatory	N/A
The Social Security Administration's Financial Reporting for Fiscal Year 2025	152501	01/15/2026	N/A – Mandatory	N/A
Single Audit of the State of Illinois for the Fiscal Year Ended June 30, 2023	772608	01/22/2026	Disability Programs	yes
Single Audit of the State of Idaho for the Fiscal Year Ended June 30, 2024	772614	01/23/2026	Disability Programs	yes
Single Audit of the State of Oklahoma for the Fiscal Year Ended June 30, 2023	772609	01/27/2026	Disability Programs	no
The Social Security Administration's Federal Rulemaking Process	032509	02/10/2026	Service Delivery	N/A
Office of the Inspector General Audit Recommendations that Had Not Been Implemented as of January 29, 2026	002612	02/19/2026	N/A ³	N/A
Supplemental Security Income Eligibility Redeterminations	052501	03/05/2026	Improper Payments, Service Delivery	N/A

1. This column identifies the management challenge(s) for each issued audit report. For a list of the management challenges, see the [Audit Overview](#) section of this report. These challenges apply to the audit reports in all tables in this appendix.

2. This column identifies whether the Social Security Administration (SSA) made a decision on both the text and dollars associated with the report's recommendation(s). "Yes" indicates that there was a management decision made regarding all recommendations in the report. "No" indicates that a management decision was not made regarding at least one recommendation in the report. "N/A" indicates there are no recommendations in the report.

3. The subject matter of this report does not fall under a specific SSA-related management challenge.

Reports with Questioned Costs for October 1, 2025, through March 31, 2026

Report Title	Report Number	Issue Date	Management Challenge(s)	Dollar Value	Management Decision
Accuracy of Critical Payments	042403	03/31/2026	Improper Payments	\$10,342,340	no
Medicare Part B Premium Penalties	072402	03/31/2026	Improper Payments, Service Delivery	\$2,300,372	no
Total				\$12,642,712	

Reports with Funds Put to Better for October 1, 2025, through March 31, 2026

Report Title	Report Number	Issue Date	Management Challenge(s)	Dollar Value	Management Decision
Follow-up on Claims Denied Because Claimants Were Not Insured for Benefits	052303	01/08/2026	Improper Payments	\$3,011,697	no
Widow(er) Beneficiaries Potentially Eligible for Higher Monthly Benefit Amounts	032409	03/31/2026	Improper Payments	\$50,424,106	no
Accuracy of Critical Payments	042403	03/31/2026	Improper Payments	\$1,357,184	no
Medicare Part B Premium Penalties	072402	03/31/2026	Improper Payments, Service Delivery	\$9,669,481	no
Total				\$64,462,468	

Open Recommendations and Reports with Unimplemented Recommendations

The Social Security Administration Office of the Inspector General has open recommendations dating from fiscal year (FY) 2013. All recommendations from FYs prior to FY 2013 are closed. There are also no open recommendations from reports issued during FYs 2015 and 2017. The chart below identifies the number of reports with unimplemented recommendations by FY and the aggregate potential cost savings of those recommendations.

Reports Issued through September 30, 2025

Reports with Open Recommendations			
Fiscal Year	Number of Reports with Unimplemented Recommendations	Number of Unimplemented Recommendations	Dollar Value of Aggregate Potential Cost Savings
2025	15	45	\$725,829,703
2024	13	33	\$916,361,714
2023	15	28	\$613,581,741
2022	7	13	\$222,835,131
2021	2	2	\$0
2020	2	2	\$0
2019	6	8	\$132,330,075
2018	2	2	\$0
2016	2	2	\$0
2014	1	1	\$0
2013	1	1	\$0
TOTAL	66	137	\$2,610,938,364

Below are additional details for reports with open recommendations included above. Significant recommendations are designated with an asterisk(*). All audit reports are available on our website at [this link](#).

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Benefits Withheld Pending the Selection of a Representative Payee	052405	9/30/2025	01	\$185,267
			02*	\$10,730,813
			03	\$0
			04*	\$0
Processing Old-Age, Survivors, and Disability Insurance Overpayments	072301	9/30/2025	03	\$0
			05	\$0
Plans of Action and Milestones	142320	9/30/2025	02	\$0
			03	\$0
			07	\$0
			08	\$0
			09	\$0
			10	\$0
			13	\$0
Contractor Labor Qualifications and Government Furnished Equipment	152411	9/30/2025	01	\$0
			02	\$0
			03	\$0
			04	\$0
			06	\$0
			07	\$0
Denied Child's Insurance Benefit Claims	032317	9/29/2025	08	\$0
			01	\$120,966
			02*	\$92,038,020
Follow-up on Dually Entitled Beneficiaries and Family Maximum Provisions	052301	9/18/2025	02*	\$112,496,023
Workload Management for Field Offices	042316	9/17/2025	04	\$0
			05	\$0
Role-based Training	142317	8/12/2025	01*	\$0
			02	\$0
			03	\$0
			07	\$0
Firewall Administration	142315	8/6/2025	08	\$0
			10	\$0
			11	\$0
			13	\$0
Physical Security at Offices	042318	7/29/2025	04	\$0
			05	\$0
			06	\$0

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Staffing, Productivity, and Processing Times at State Disability Determination Services	072309	7/18/2025	01	\$0
			04	\$0
			05	\$0
Remittance Processing	072311	7/3/2025	02	\$53,978,963
The Social Security Administration's Agreement with the Department of Agriculture on Supplemental Nutrition Assistance Program-related Services	012316	6/3/2025	01	\$0
The Social Security Administration's Compliance with the <i>Payment Integrity Information Act of 2019</i> in Fiscal Year 2024	152415	5/21/2025	01	\$0
Rejection of State Death Reports	042304	3/17/2025	01*	\$454,679,651
			02*	\$1,600,000
			03*	\$0
Legacy Systems Modernization and Movement to Cloud Services	142312	9/26/2024	01	\$0
			02	\$0
			03	\$0
			04	\$0
			05	\$0
			06	\$0
			07	\$0
			08	\$0
Representative Payees Not in the Electronic Representative Payee System	052401	9/25/2024	03	\$0
Development and Implementation of the Debt Management Product	142313	9/25/2024	07	\$0
			08	\$0
Supplemental Security Income Ineligibility Determinations and Payment Suspensions Based on Failure to Provide Information	A-02-22-51135	9/25/2024	02	\$0
Security Assessment and Authorization Process	A-14-21-51093	9/25/2024	05	\$0
			08	\$0
			11	\$0
Supplemental Security Income Recipients Who Under-report Financial Account Balances	A-02-21-51028	9/24/2024	01	\$717,569,960
Disability Waiting Period Exclusions	072304	9/20/2024	05	\$0

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Security of Common Control Providers	142319	8/28/2024	01	\$0
			02	\$0
			03	\$0
			04	\$0
Security of Business Services Online	022329	8/7/2024	07	\$0
Follow-up Review of Numident Death Information Not Included on the Death Master File	062301	7/31/2024	01	\$0
			02	\$0
Cross-referred Social Security Numbers	062308	7/31/2024	01*	\$43,148
			02*	\$100,935,898
			03*	\$68,447,685
			04*	\$0
			05*	\$0
Match of State Department Death Information Against Social Security Administration Records	062313	5/31/2024	02*	\$0
			03	\$0
The Social Security Administration's Enforcement of the Earnings Test	A-08-21-51049	2/2/2024	02	\$0
			05	\$29,365,023
Allegations of Representative Payees' Misuse of Benefits	A-09-19-50797	9/29/2023	01*	\$1,417,220
			02*	\$184,779,799
			05	\$0
Ransomware Prevention and Response	142309	9/27/2023	03	\$0
			04	\$0
			05	\$0
			06	\$0
			06	\$0
Windfall Offset Determinations	A-09-18-50697	9/27/2023	02	\$0
Follow-up Review of Self-employment Earnings Removed from the Master Earnings File	A-06-21-51020	9/26/2023	03*	\$67,137,261
The Social Security Administration's Determinations of Supplemental Security Income Recipients' Trusts	A-02-21-51026	9/22/2023	03	\$0
			04	\$0
			05	\$0
Workers' Compensation Lump-sum Settlements	012308	9/21/2023	08	\$0
			09*	\$359,839,314
Processing Non-citizens' Original Social Security Numbers Electronically Through Enumeration Programs	A-08-22-51136	9/20/2023	01*	\$0
			04	\$0
			05	\$0

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
State Workers' Compensation and Public Disability Benefits' Reverse Offset Plans' Impact on the Disability Insurance Trust Fund	A-02-19-50867	9/18/2023	01	\$0
			03	\$408,147
The Social Security Administration's Controls over Modernized Development Worksheets	A-02-22-51157	9/18/2023	01	\$0
The Social Security Administration's Determinations of Supplemental Security Income Recipients' Real Properties	022328	9/1/2023	06	\$0
Controls over the Social Security Administration's National 800-number Service During the COVID-19 Pandemic	A-02-21-51079	8/29/2023	02	\$0
Numberholders Age 100 or Older Who Did Not Have Death Information on the Numident	A-06-21-51022	7/31/2023	01*	\$0
			02	\$0
			03	\$0
Manual Processes for Resource-intensive Workloads	A-07-19-50882	7/21/2023	01*	\$0
The Social Security Administration's Oversight of Beneficiaries Who Receive Benefits Under the Direct Express Debit Card Program	A-04-20-50977	6/22/2023	01*	\$0
Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2022	A-15-22-51183	5/5/2023	01	\$0
Numident Death Alerts	A-06-21-51086	9/30/2022	02*	\$0
			04*	\$0
			07	\$0
The Social Security Administration's Enumeration Services during the COVID-19 Pandemic	A-15-21-51015	9/30/2022	10	\$0
Follow-up on Processing Internal Review Service Alerts for Supplemental Security Income Recipients	A-03-18-50277	9/20/2022	04	\$0
Agile Software Development at the Social Security Administration	A-14-20-50947	8/24/2022	04*	\$0
			08	\$0
Follow-up on Deceased Beneficiaries and Recipients with No Death Information on the Numident	A-09-20-50936	5/4/2022	02*	\$0
			03*	\$0

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Students Whose Benefits Were Erroneously Terminated When They Reached Age 18	A-09-19-50823	4/22/2022	05*	\$0
Deceased Beneficiaries in Suspended Payment Status	A-08-19-50800	11/22/2021	03*	\$56,406,927
			05*	\$166,428,204
			06	\$0
Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible for Childhood Disability Benefits	A-13-18-50714	12/10/2020	05	\$0
Supplemental Security Income Recipients Denied Old-Age, Survivors and Disability Insurance Benefits Based on Lack of Technical Evidence	A-05-18-50654	11/30/2020	03	\$0
Miscellaneous Benefit Suspensions for Old-Age, Survivors and Disability Insurance Beneficiaries	A-07-19-50799	9/21/2020	03*	\$0
Beneficiaries with Representative Payees and Earnings	A-02-17-50143	3/5/2020	04*	\$0
Old-Age, Survivors and Disability Insurance Beneficiaries with Overpayments on Suspended and Terminated Records	A-07-18-50317	9/25/2019	02*	\$17,976,178
Overpayments Pending Collection for Miscellaneous Reasons	A-04-18-50546	9/24/2019	03	\$0
Supplemental Security Income Underpayments Due Deceased Recipients	A-06-18-50608	9/10/2019	03	\$0
Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement	A-09-16-50077	8/6/2019	03	\$114,353,897
			04	\$0
			05	\$0
Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits	A-04-18-50651	5/15/2019	03*	\$0
Supplemental Security Income Underpayments	A-15-18-50612	12/28/2018	01	\$0
Undeliverable Social Security Number Cards	A-15-17-50279	4/2/2018	06	\$0
Higher Benefits for Dually Entitled Widow(er)s Had They Delayed Applying for Retirement Benefits	A-09-18-50559	2/14/2018	04*	\$0

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
The Social Security Administration's Plan to Achieve Self-Support Program	A-08-16-50030	9/27/2016	02	\$0
Households With Multiple Children Receiving Supplemental Security Income Payments Because of Mental Impairments	A-08-14-14098	3/2/2016	01	\$0
Improper Use of Children's Social Security Numbers	A-03-12-21269	3/31/2014	03	\$0
Direct Deposit Changes Initiated Through Financial Institutions and the Social Security Administration's Internet and Automated 800-Number Applications	A-14-12-21271	12/20/2012	08	\$0

Management Decisions Made Regarding Reports Issued in a Previous Reporting Period

During this period, the Social Security Administration (SSA) made management decisions associated with 25 different reports that had been issued during a previous reporting period (prior to October 1, 2025). Reports included in this appendix had one or more recommendations for which SSA had not previously made a management decision. SSA has now made a decision on all recommendations associated with these reports.

Some recommendations associated with these reports may still be considered open and unimplemented since making a management decision does not equate to taking final action to close out the recommendation. These reports are designated with an asterisk (*), and the associated open recommendations can be found in [Appendix E](#).

Report Number	Report Title	Report Date	Recommendation Number	Date of SSA Decision	Dollar Value of Recommendation
A-07-18-50317	Old-Age, Survivors and Disability Insurance Beneficiaries with Overpayments on Suspended and Terminated Records*	9/25/2019	02	3/27/2026	\$17,976,178
A-13-18-50712	The Social Security Administration's Processing of Misuse Allegations of Individual Representative Payees	6/14/2021	04	3/27/2026	\$106,435
A-07-19-50775	Overpayments with Recovery Agreements that Will Extend Beyond 2049	9/28/2021	01	11/19/2025	\$1,240,312,343
A-07-18-50674	Incorrect Old-Age, Survivors and Disability Insurance Benefit Payment Computations that Resulted in Overpayments	5/26/2022	01	12/11/2025	\$368,326,080
A-07-21-51012	Work Review Determinations for Disabled Beneficiaries	9/29/2022	04	3/27/2026	\$91,370,748

Report Number	Report Title	Report Date	Recommendation Number	Date of SSA Decision	Dollar Value of Recommendation
A-02-19-50867	State Workers' Compensation and Public Disability Benefits' Reverse Offset Plans' Impact on the Disability Insurance Trust Fund*	9/18/2023	03	3/27/2026	\$408,147
A-08-21-51049	The Social Security Administration's Enforcement of the Earnings Test*	2/2/2024	03	12/9/2025	\$148,014,267
			05	2/20/2026	\$29,365,023
			07	2/20/2026	\$81,069,424
A-06-20-50922	Disability Payments to Beneficiaries or Recipients Receiving Illinois or Texas Workers' Compensation Benefits	5/17/2024	01	1/7/2026	\$28,594,221
062313	Match of State Department Death Information Against Social Security Administration Records*	5/31/2024	01	3/23/2026	\$42,742,795
A-07-21-51018	Challenges in Recovering Supplemental Security Income Overpayments	7/30/2024	02	3/27/2026	\$7,263,926,122
A-04-21-51033	The Social Security Administration's Processing of Priority Cases	8/8/2024	01	3/23/2026	\$33,960
052403	Disabled Beneficiaries Receiving Direct Payments Who Previously Had Representative Payees	9/17/2024	02	1/27/2026	\$885,173,179
062329	Unclaimed Social Security Administration Assets Held by States and the District of Columbia	9/24/2024	01	1/30/2026	\$933,414

Report Number	Report Title	Report Date	Recommendation Number	Date of SSA Decision	Dollar Value of Recommendation
052401	Representative Payees Not in the Electronic Representative Payee System*	9/25/2024	02	3/27/2026	\$1,236,501,972
062402	Match of National Missing and Unidentified Persons System Information Against Social Security Administration Records	9/25/2024	01	2/17/2026	\$13,996,827
A-02-22-51135	Supplemental Security Income Ineligibility Determinations and Payment Suspensions Based on Failure to Provide Information*	9/25/2024	01	3/27/2026	\$647,273,628
022403	State Workers' Compensation Offset (Colorado and Minnesota)	1/30/2025	01	1/27/2026	\$392,256
062410	Match of Idaho Death Information Against Social Security Administration Records	3/6/2025	01	2/11/2026	\$6,151,059
042304	Rejection of State Death Reports*	3/17/2025	01	3/27/2026	\$454,679,651
072305	Manager-to-Manager Application for Critical Case Processing	3/17/2025	03	2/20/2026	\$0
052301	Follow-up on Dually Entitled Beneficiaries and Family Maximum Provisions*	9/18/2025	01	12/15/2025	\$1,499,354
032317	Denied Child's Insurance Benefit Claims*	9/29/2025	01	3/27/2026	\$120,966
052404	Informing Applicants Who Would Be Subject to Government Pension Offset of Their Options to Delay Filing Benefit Applications	9/29/2025	01	3/27/2026	\$115,176,280

Report Number	Report Title	Report Date	Recommendation Number	Date of SSA Decision	Dollar Value of Recommendation
052405	Benefits Withheld Pending the Selection of a Representative Payee*	9/30/2025	01	3/18/2026	\$185,267
			02	1/26/2026	\$10,730,813
072301	Processing Old-Age, Survivors, and Disability Insurance Overpayments*	9/30/2025	01	12/16/2025	\$123,732
			02	1/21/2026	\$612,151,688

Peer Reviews

■ *Office of Audit*

Generally Accepted Government Auditing Standards require our Office of Audit (OA) to undergo a peer review every 3 years. These reviews assess whether our system of quality control is suitably designed and whether we are complying with that system to provide reasonable assurance of conformity with applicable professional standards. We did not complete a peer review of any other Office of the Inspector General (OIG), nor did any other OIG complete a peer review of OA, during this reporting period. There are no outstanding recommendations from prior peer reviews we completed of other OIGs, nor from prior peer reviews other OIGs completed of OA. The U.S. Department of Housing and Urban Development OIG performed OA's last peer review and issued its peer review report in June 2025.

■ *Office of Investigations*

Federal OIG investigative offices must undergo a peer review every 3 years to ensure that the Council of the Inspectors General on Integrity and Efficiency Quality Standards for Investigations and Quality Standards for Digital Forensics are followed, and that law enforcement powers conferred by Section 6(e) of the *Inspector General Act of 1978*, as amended, or other authorities, are properly exercised. Each OIG is required to implement and maintain a system of quality control for its investigative operations to ensure compliance with required standards. We did not complete a peer review of any other OIG, nor did any other OIG complete a peer review of Office of Investigations (OI), during this reporting period. Treasury Inspector General for Tax Administration performed OI's last peer review in June 2025. There are no outstanding recommendations from prior peer reviews we completed of other OIGs, nor from prior peer reviews other OIGs completed of OI.



Semiannual Report to Congress

October 1, 2025 – March 31, 2026

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