



Office of the Inspector General  
SOCIAL SECURITY ADMINISTRATION

*Audit Report*

The Social Security  
Administration's Controls over  
High-priority Modernized  
Development Worksheets

*A-07-18-50363 | September 2021*



# Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

## MEMORANDUM

**Date:** September 28, 2021

**Refer To:** A-07-18-50363

**To:** Kilolo Kijakazi  
Acting Commissioner

**From:** Gail S. Ennis,   
Inspector General

**Subject:** The Social Security Administration's Controls over High-priority Modernized Development Worksheets

The attached final report presents the results of the Office of Audit's review. The objective was to determine the effectiveness of the Social Security Administration's controls for resolving high-priority requests sent via the modernized development worksheet process.

If you wish to discuss the final report, please contact Michelle L. Anderson, Assistant Inspector General for Audit.

cc: Trae Sommer

Attachment

# The Social Security Administration's Controls over High-priority Modernized Development Worksheets A-07-18-50363



September 2021

Office of Audit Report Summary

## Objective

To determine the effectiveness of the Social Security Administration's (SSA) controls for resolving high-priority requests sent via the modernized development worksheet (MDW) process.

## Background

Because SSA's processing centers (PC), teleservice centers, and field offices have different processing roles and systems access, SSA employees are often required to contact other offices to request case processing assistance. Employees use MDWs, manually designated as either routine or high priority, to send requests for action to other field offices or PCs. Per SSA policy, high-priority MDW requests should be limited to situations that involve awards and disallowance of claims; start- and stop-payment actions; appeals; congressional inquiries; and public-relations issues. According to SSA's policy, employees should follow up on unresolved high-priority requests after 20 calendar days.

From SSA's Processing Center Action Control System, we identified 121,376 benefit records with high-priority MDWs pending at PCs as of January 28, 2020. Of these, 82,439 (68 percent) had MDWs that were pending for at least 60 days. We reviewed a random sample of 100 benefit records with high-priority MDWs pending at least 60 days.

## Findings

SSA does not have effective controls for resolving high-priority requests sent via the MDW process. As a result, SSA made improper or delayed payments and inflated PC backlogs, which impeded efforts to improve customer service. For 51 of the 100 sampled benefit records, SSA did not resolve the high-priority MDWs or resolved them longer than 60 days after field office and teleservice center employees sent them to the PCs.

- As of April 2021, SSA had not resolved MDWs on 24 benefit records, including 20 that involved improper payments totaling over \$60,000. Based on this, we estimate SSA did not resolve high-priority MDWs on approximately 20,000 benefit records, which resulted in improper payments totaling over \$49 million.
- SSA had resolved high-priority MDWs on 27 benefit records but took the actions between 72 and 592 days after the request dates. As a result, for 21 of the 27 benefit records, SSA delayed payments, totaling over \$255,000, to beneficiaries. We estimate SSA did not timely resolve high-priority MDWs on over 22,000 benefit records, which resulted in delayed payments totaling over \$210 million.

For the remaining 49 benefit records, employees (1) resolved the high-priority MDWs but did not clear them or (2) made incorrect inputs on MDW requests. We estimate SSA's management information was inflated by over 40,000 high-priority MDWs, which further decreased the effectiveness of the MDW process.

## Recommendations

We recommended SSA (1) take appropriate actions on unresolved high-priority MDWs, (2) improve its monitoring of high-priority MDW resolution, (3) develop and implement controls to ensure PC employees properly clear high-priority MDWs when they take corrective action, and (4) create controls over the MDW process.

SSA agreed with our recommendations.

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## **ABBREVIATIONS**

ACR	Action Control Record
FO	Field Office
MDW	Modernized Development Worksheet
OIG	Office of the Inspector General
PC	Processing Center
PCACS	Processing Center Action Control System
POMS	Program Operations Manual System
SSA	Social Security Administration
SSN	Social Security Number
TSC	Teleservice Center

## OBJECTIVE

Our objective was to determine the effectiveness of the Social Security Administration's (SSA) controls for resolving high-priority requests sent via the modernized development worksheet (MDW) process.

## BACKGROUND

SSA administers its programs and services through a decentralized network of offices nationwide. The network comprises over 1,200 field offices (FO), 24 teleservice centers (TSC), and 8 processing centers (PC). FO and TSC employees serve the public either in-person or via telephone.<sup>1</sup> PC employees handle complex benefit issues and support FO and TSC employees. Because these offices have different processing roles and systems access, SSA employees are often required to contact other offices to request case processing assistance. For example, when FO employees cannot access the systems necessary to correct overpayment amounts or issue underpayments due beneficiaries, they can request PC employees take the actions. The communication method most widely available to offices is the MDW. Most frequently, FO and TSC employees send MDW requests for action to PCs, though TSC and PC employees also send requests to FOs.<sup>2</sup>

SSA employees manually input MDW requests with the beneficiary's Social Security number (SSN), a routine or high-priority designation, and a message describing the request.<sup>3</sup> Per SSA policy, high-priority MDW requests should be limited to situations that involve awards and disallowance of claims; start- and stop-payment actions; appeals; congressional inquiries; and public-relations issues.<sup>4</sup> According to SSA's policy, employees should follow up on unresolved routine MDW requests within 60 calendar days and unresolved high-priority requests after 20 calendar days.<sup>5</sup> SSA distinguishes these timeframes as goals, not requirements, because some MDWs require additional development for employees to resolve them. According to SSA, ". . . our goal is to address all MDWs by trying to resolve . . . high priority requests within 20 days via a screening operation. The goal of the [PCs] is to work the true priority MDW requests with other critical workloads. However, it should be noted that our goals do not translate to required time standards."

SSA uses the Processing Center Action Control System (PCACS) to track and manage all PC work items, including pending MDWs. PCACS interfaces with the PC's primary tracking application, Paperless, which PC employees and managers use to process and monitor casework, respectively. In Paperless, SSA establishes work items, referred to as Action Control Records (ACR), for documents, alerts, and requests that require PC employee review and/or action. SSA establishes a new ACR each time an employee sends an MDW request to the PC.

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<sup>1</sup> In response to the COVID-19 pandemic, beginning in March 2020, SSA provided limited in-person FO service by appointment only for certain dire-need situations.

<sup>2</sup> SSA, *POMS*, GN 01070.228 A (September 24, 2019).

<sup>3</sup> SSA, *POMS*, GN 01070.420 A and B (October 14, 2011).

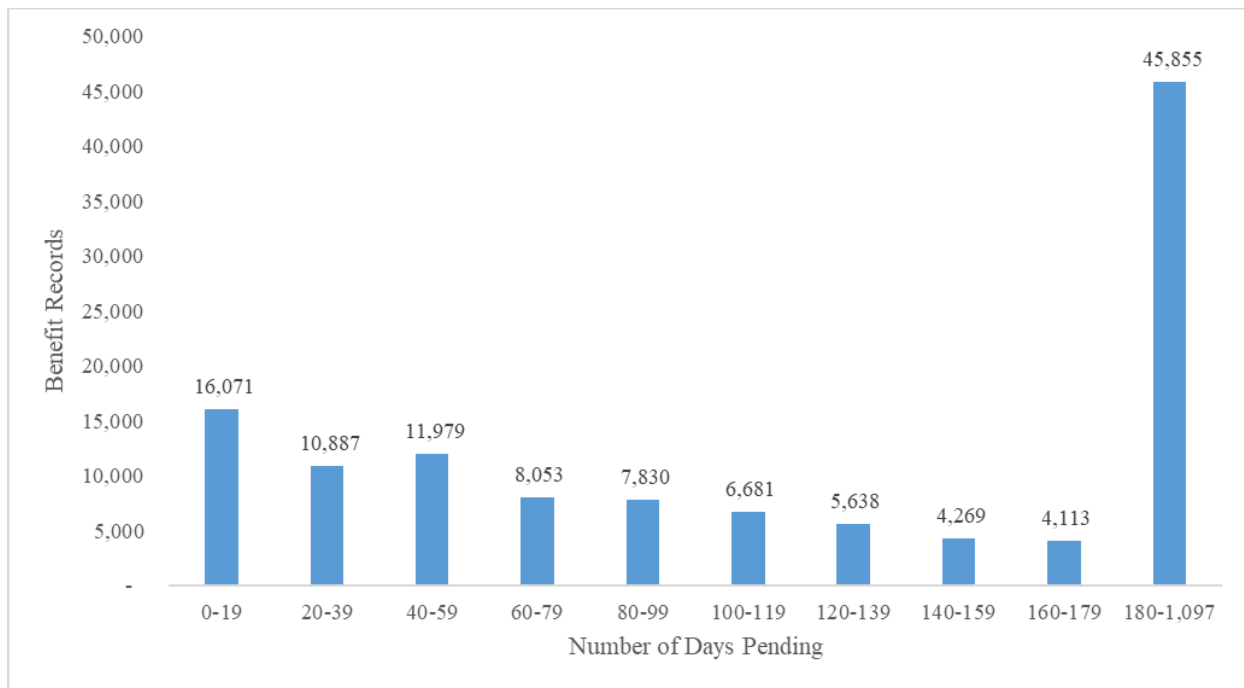
<sup>4</sup> SSA, *POMS*, GN 01070.420 F (October 14, 2011).

<sup>5</sup> See Footnote 4.

After PC employees resolve MDWs, they mark them as completed in Paperless, which clears the ACRs from SSA’s pending lists.

From PCACS, we identified 121,376 benefit records with high-priority MDWs pending at PCs as of January 28, 2020. Of these, 82,439 (68 percent) had MDWs that were pending for at least 60 days (see Figure 1).<sup>6</sup> We reviewed a random sample of 100 benefit records with high-priority MDWs pending at least 60 days and all 21 benefit records in our population with 5 or more high-priority MDWs pending at least 60 days.<sup>7</sup>

**Figure 1: Benefit Records with High-priority MDWs Pending as of January 28, 2020**



## RESULTS OF REVIEW

SSA does not have effective controls for resolving high-priority requests sent via the MDW. As a result, SSA made improper or delayed payments and inflated PC backlogs, which impeded efforts to improve customer service. With 68 percent of pending high-priority MDWs pending at least 60 days, the number and age of pending high-priority MDWs demonstrate the extent of the control weaknesses.<sup>8</sup> Our review of 100 benefit records with high-priority MDWs pending at least 60 days found the following:

- For 51 benefit records, SSA did not resolve high-priority MDWs or resolved them longer than 60 days after FO and TSC employees sent them to the PCs. This occurred because,

<sup>6</sup> The high-priority MDWs were pending for a median of 118 days and an average of 166 days. In addition, 142,138 benefit records had MDWs pending that were not designated as high priority.

<sup>7</sup> See Appendix A for the scope and methodology of our review.

<sup>8</sup> See Footnote 4.

although PC management tracked priority work, it did not effectively use available monitoring resources to ensure high-priority MDW resolution. As of April 2021,

- SSA had not resolved high-priority MDWs on 24 benefit records. PC management did not ensure employees initiated action or completed all appropriate actions to resolve the requests before they cleared the MDWs. This included MDWs on 20 benefit records that involved over \$60,000 in improper payments. SSA's inaction on the remaining four benefit records did not result in improper payments, as the requests involved appeals, a change in overpayment recovery method, and a correction to a benefit tax record. Based on this, we estimate SSA did not resolve MDWs on approximately 20,000 benefit records, which resulted in over \$49 million in improper payments.
- SSA had resolved high-priority MDWs on 27 benefit records but took the actions between 72 and 592 days after the request dates. These MDWs did not require additional development that would have necessitated more than 60 days to resolve. Rather, delays accrued before employees initiated action on the MDWs. As a result, for 21 of the 27 benefit records, SSA delayed over \$255,000 in payments to beneficiaries. SSA's delayed actions on the remaining six benefit records did not result in delayed payments, as the requests involved Medicare enrollment, appeals, and a change in overpayment recovery method. We estimate SSA did not timely resolve MDWs on over 22,000 benefit records, which resulted in over \$210 million in delayed payments.
- For the remaining 49 benefit records, employees (1) did not clear the high-priority MDWs that had been resolved from Paperless or (2) made incorrect inputs on MDW requests, which resulted in inflated management information on pending high-priority MDWs.
  - Employees resolved high-priority MDWs on 21 benefit records within 60 days but did not clear the MDWs in Paperless. We estimate there were approximately 17,000 benefit records with high-priority MDWs that PC employees resolved timely; however, SSA's manual processes did not ensure PC employees properly cleared MDWs in Paperless once they were resolved.
  - FO and TSC employees made incorrect inputs in MDWs when they requested PC employees' assistance on 28 benefit records. We estimate employees incorrectly input MDWs for over 23,000 benefit records. This occurred because SSA did not have adequate controls to ensure employees made correct inputs when they created high-priority MDW requests.

## **High-priority Worksheets Not Timely Resolved**

SSA did not resolve, or did not timely resolve, high-priority MDW requests on 51 of the 100 benefit records. Although PC managers tracked priority work, they did not effectively use available monitoring resources to ensure employees resolved high-priority MDWs. SSA explained that, "PC management has a robust management information system that allows managers to track individual workloads," including high-priority MDWs. According to SSA, management uses Paperless ". . . workload controls to ensure that cases do not age . . . and that priority workloads are handled expeditiously." However, as evidenced by our sample review, management did not always effectively use these monitoring resources.



For example, in October 2019, an FO employee sent the PC a high-priority MDW to correct the earnings on a beneficiary's payment record, stating it was ". . . becoming a [public-relations] issue." Specifically, SSA incorrectly recorded wages for 2018 and 2019 on this record. As of April 2021, SSA's systems had erroneously withheld almost \$1,700 in benefits and assessed \$10,500 in erroneous overpayments. The erroneous overpayments on the beneficiary's record will remain until SSA takes corrective action. As of April 2021, SSA had not initiated corrective action to resolve the MDW because PC management did not ensure expeditious resolution of the MDW, to include correcting the earnings and removing the overpayments.

In another example, an FO employee sent the PC a high-priority MDW in September 2019 requesting it release benefits due a disabled beneficiary and pay an attorney fee. Although SSA approved the beneficiary's disability claim, it withheld the benefits due him and delayed paying the attorney's fee until it could find a representative payee to manage the beneficiary's benefits. When the FO employee selected a representative payee, he/she did not have necessary access to the PC system to issue the benefits or pay the attorney fee. A PC employee did not resolve the MDW until March 2020—6 months after the FO sent the high-priority MDW to the PC. Because PC management did not ensure timely action on the MDW, SSA delayed issuing the beneficiary over \$50,000 in benefits he was due and paying the attorney almost \$6,000.

In a November 2019 message, SSA's Commissioner stated, "SSA must dramatically improve customer service . . ." and SSA's ". . . fundamental mission is to ensure timely and accurate service to the public."<sup>9</sup> Delays in processing high-priority MDWs may impede SSA's efforts to improve customer service. We recognize SSA operates under resource constraints that require that it balance its priorities. According to SSA, processing high-priority MDWs is part of the PCs' ". . . balanced approach to processing all prioritized workloads." However, to effectively serve the public, SSA should improve its monitoring of high-priority MDWs to ensure employees resolve requests fully and expeditiously. For example, SSA could use available management information to identify high-priority MDWs pending the longest and periodically review resolved requests.

## **High-priority Worksheets Resolved But Not Cleared**

PC employees resolved high-priority MDWs on 21 of the 100 benefit records within 60 days of receipt but did not clear the MDWs in Paperless. This occurred because controls did not effectively ensure employees cleared all ACRs that related to corrective actions, including the MDWs. SSA's training materials instruct PC employees to ". . . be aware of other pending documents in all cases they work." Multiple ACRs often exist for one beneficiary, and information in different ACRs ". . . may provide a complete picture of a complex case." Occasionally, the ACRs contain duplicate documents, and processing one ACR may resolve others. When PC employees take corrective actions that resolve multiple ACRs, they should clear all related ACRs in Paperless. According to SSA, the pending ACRs ". . . are present and viewable in each technician's queue . . ." However, employees must manually search the ACRs for a beneficiary and review information in the ACRs to determine whether they are related. Our analysis demonstrates that SSA's manual processes did not ensure PC employees properly cleared MDWs in Paperless once they were resolved.

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<sup>9</sup> SSA, *Message from the Commissioner*, ssa.gov (November 4, 2019).

For example, in June 2019, an FO employee sent a high-priority MDW to the PC requesting it pay a beneficiary's new representative payee over \$2,000 that the beneficiary's prior representative payee had saved and returned to SSA. A PC employee paid the new representative payee the same month but did not clear the MDW in Paperless. Rather, the PC employee cleared a different ACR. The MDW remained pending until July 2020 when a PC employee cleared it.

When employees resolve high-priority MDWs but do not clear them in Paperless, SSA's management information reflects inflated pending levels. Further, PC employees must take duplicative actions to review and clear high-priority MDWs that have been resolved. This diverts resources better spent addressing unresolved requests and other high-priority workloads. In February 2021, SSA updated its policies to require that PC employees clear all related pending ACRs when they process post-entitlement actions.<sup>10</sup> However, SSA should also develop and implement controls to ensure PC employees properly clear high-priority MDWs in Paperless when they take corrective action. For example, SSA could provide PC employees training on the Agency's new ACR clearance policy and modernize the MDW process to track request resolution, such as improved tracking of cases with multiple pending ACRs.

## **Incorrect Inputs in Modernized Development Worksheets**

FO and TSC employees incorrectly input high-priority MDW requests for 28 of the 100 benefit records in our sample. Specifically, employees incorrectly designated MDWs on 23 benefit records as high priority when they did not meet the criteria outlined in SSA policy.<sup>11</sup> For the remaining five benefit records, employees input the wrong SSNs, which inhibited PC employees' ability to resolve the requests.

When employees create an MDW request, they manually enter a code to designate the request's priority level. SSA stated, "There is no edit or automation that would check the designated MDW priority level. Our policy provides technicians the parameters for designation of requests and it is up to the technician to identify [the] MDW as high priority." However, SSA acknowledged the parameters are "subjective" and some high-priority categories are "not clearly defined," which allows employees discretion in assessing priority levels. Additionally, SSA stated, "It should be noted that the designation of [high priority] can be very misleading. Many cases currently pending in the PC . . . are routine follow-ups to non-priority requests, informational messages or inquiries on actions already pending in the PCs, all of which inflate pending numbers in the PC."

For example, in September 2018, an FO employee sent a high-priority MDW to a PC stating a beneficiary requested to change her payment date. SSA policy limits the circumstances under which it allows voluntary changes to payment dates, and the beneficiary did not meet the criteria. The FO employee should have provided the beneficiary this information. Instead, the employee incorrectly sent a high-priority request to the PC even though the beneficiary's inquiry did not meet the high-priority MDW criteria. A PC employee provided the beneficiary the information to resolve the MDW in June 2020.

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<sup>10</sup> SSA, *POMS*, GN 02602 TN 77 (February 9, 2021) and GN 02602.005 D.3 (February 9, 2021).

<sup>11</sup> SSA, *POMS*, GN 01070.420 F (October 14, 2011).

Incorrect high-priority designations or SSNs on MDWs may inflate the PC backlogs and further decrease the effectiveness of the MDW process, impeding efforts to improve customer service. Therefore, SSA should create controls over the MDW process, such as ensuring employees only designate a request as high priority in appropriate circumstances. For example, SSA could revise policy and develop training to clearly define when employees should use high-priority designations and ensure appropriate and consistent usage.

## Five or More Pending High-priority Worksheets

From our population, we reviewed all 21 benefit records with 5 or more high-priority MDWs pending at least 60 days as of January 2020. Each of the 21 benefit records had between 5 and 7 MDWs (see Table 1).

**Table 1: Benefit Records with Five or More Pending High-priority MDWs**

Number of MDWs	Number of Benefit Records	Total MDWs
5	17	85
6	3	18
7	1	7
<b>Total</b>	<b>21</b>	<b>110</b>

From these 21 benefit records, we found the following.<sup>12</sup>

- SSA had not resolved MDWs on six benefit records as of April 2021. Five of these records involved almost \$32,000 in improper payments.<sup>13</sup>
- SSA resolved the requests for MDWs on 12 benefit records but took the actions between 107 and 596 days after the request date. As a result, for 10 benefit records, SSA delayed payments totaling over \$45,000.<sup>14</sup>
- A PC employee resolved MDWs on one benefit record within 60 days but did not clear them in Paperless.
- FO employees incorrectly designated MDWs on three benefit records as high priority.

These results further demonstrate the management control weaknesses identified during our sample review. These cases provide additional evidence of the ineffectiveness of the current MDW process, which resulted in unresolved improper payments, delayed payments, and

<sup>12</sup> One benefit record fell into two categories. This record had MDWs that remained unresolved as of April 2021 and an MDW that was incorrectly designated as high priority.

<sup>13</sup> SSA's inaction on the remaining benefit record did not result in improper payments, as the requests involved an appeal.

<sup>14</sup> SSA's delayed actions on the remaining two benefit records did not result in delayed payments, as the requests involved Medicare enrollment and an overpayment adjustment.

lengthy case resolution. They lend further support to our recommendations for SSA to address weaknesses in its controls for resolving high-priority requests sent via the MDW process.

## **RECOMMENDATIONS**

We recommend SSA:

1. Take appropriate actions to address the 24 unresolved high-priority MDWs identified during our review.
2. Improve its monitoring of high-priority MDWs to ensure employees resolve requests fully and expeditiously.
3. Develop and implement controls to ensure PC employees properly clear high-priority MDWs in Paperless when they take corrective action.
4. Create controls over the MDW process, including controls to ensure employees only designate a request as high priority in appropriate circumstances.

## **AGENCY COMMENTS**

SSA agreed with our recommendations. See Appendix C for the full text of SSA's comments.



Michelle L. Anderson  
Assistant Inspector General for Audit

# ***APPENDICES***

## Appendix A – SCOPE AND METHODOLOGY

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To accomplish our objective, we:

- Reviewed applicable sections of the *Social Security Act* and Social Security Administration's (SSA) *Program Operations Manual System*, technical guidance, and reports.
- Analyzed SSA management information for Modernized Development Worksheet (MDW) pending levels and age.
- Obtained from the Processing Center Action Control System a data extract of 121,376 benefit records with high-priority MDWs pending at processing centers (PC) as of January 28, 2020. Of these, 82,439 (68 percent) had MDWs that were pending for at least 60 days.<sup>1</sup>
- Reviewed a random sample of 100 benefit records with high-priority MDWs pending at least 60 days and all 21 benefit records in our population with 5 or more high-priority MDWs pending at least 60 days to determine what actions, if any, PCs had taken to resolve them.
- Reviewed records, manual action documentation, employee remarks, and notices from the following SSA systems and queries.
  - Processing Center Action Control System
  - Master Beneficiary Record
  - Payment History Update System
  - Special Payment Systems
  - Recovery of Overpayments, Accounting, and Reporting
  - Hospital Insurance/Supplemental Medical Insurance Query
  - Online Retrieval System
  - Claims File User Interface
  - Paperless Read Only Query System
- Identified cases for which:
  - PCs did not resolve the MDWs because they did not take actions to address the request or did not complete all appropriate actions to resolve the request but cleared the MDWs improperly;

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<sup>1</sup> In addition, 142,138 benefit records had MDWs pending that were not designated as high priority.

- PCs resolved the MDW longer than 60 days after the MDW was sent to the PC, but no additional development was necessary for employees to take the appropriate actions;
  - PC employees resolved the MDW within 60 days yet did not clear them in Paperless; or
  - requesting field office or teleservice center employees incorrectly input high-priority MDWs.
- Determined whether unresolved or delayed MDWs resulted in improper payments.

We conducted our review between September 2020 and April 2021 in Kansas City, Missouri. We determined the data used for this audit were sufficiently reliable to meet our objective. The principal entity audited was the Office of Operations. We assessed the significance of internal controls necessary to satisfy the audit objective. This included an assessment of the five internal control components, including control environment, risk assessment, control activities, information and communication, and monitoring. In addition, we reviewed the principles of internal controls associated with the audit objective. We identified the following components and principles as significant to the audit objective.

- Component 3: Control Activities
  - Principle 10: Design control activities
  - Principle 12: Implement control activities
- Component 4: Information and Communication
  - Principle 14: Communicate internally
- Component 5: Monitoring
  - Principle 16: Perform monitoring activities

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## Appendix B – SAMPLING METHODOLOGY AND RESULTS

### Sampling

From our population of 82,439 benefit records with pending high-priority Modernized Development Worksheets (MDW),<sup>1</sup> we selected a random sample of 100 benefit records for review (see Table B–1).

**Table B–1: Population and Sample Size**

Description	Number of Benefit Records
Population Size	82,439
Sample Size	100

### Sample Errors and Projections

#### *Unresolved High-priority Worksheets*

Of the 100 benefit records with high-priority MDWs, as of April 2021, the Social Security Administration (SSA) had not resolved MDWs on 24. This included 20 that involved \$60,016 in improper payments. Accordingly, we estimate SSA had not resolved high-priority MDWs on approximately 20,000 benefit records, which resulted in over \$49 million in improper payments (see Table B–2).

**Table B–2: Unresolved High-priority MDWs**

Description	Number of Benefit Records	Improper Payments
Sample Results	24	\$60,016
Projected Quantity/Point Estimate	19,785	\$49,476,491
Projection Lower Limit	14,129	\$23,046,221
Projection Upper Limit	26,426	\$75,906,762

**Note:** All projections are at the 90-percent confidence level.

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<sup>1</sup> See Appendix A for the scope and methodology of our review.



### ***High-priority Worksheets Resolved Untimely***

Of the 100 benefit records with high-priority MDWs, SSA resolved MDWs on 27 but took actions between 72 and 592 days after the request dates. As a result, for 21 of the 27 benefit records, SSA delayed payments totaling \$255,272. Accordingly, we estimate SSA did not timely resolve high-priority MDWs on over 22,000 benefit records, resulting in delayed payments totaling over \$210 million (see Table B–3).

**Table B–3: High-priority MDWs Resolved Untimely**

Description	Number of Benefit Records	Delayed Payments
Sample Results	27	\$255,272
Projected Quantity/Point Estimate	22,259	\$210,443,651
Projection Lower Limit	16,320	\$45,452,130
Projection Upper Limit	29,065	\$375,435,172

**Note:** All projections are at the 90-percent confidence level.

### ***Resolved High-priority Worksheets Not Cleared***

Of the 100 benefit records with high-priority MDWs, SSA resolved 21 within 60 days but did not clear the MDWs in Paperless. Accordingly, we estimate SSA resolved high-priority MDWs for approximately 17,000 benefit records but did not clear them (see Table B–4).

**Table B–4: High-priority MDWs Resolved But Not Cleared**

Description	Number of Benefit Records
Sample Results	21
Projected Quantity	17,312
Projection Lower Limit	11,977
Projection Upper Limit	23,749

**Note:** All projections are at the 90-percent confidence level.

## ***Incorrect Inputs in Modernized Development Worksheets***

Of the 100 benefit records with high-priority MDWs, requesting field office and teleservice center employees incorrectly input MDWs on 28 benefit records. Accordingly, we estimate employees incorrectly input MDWs on over 23,000 benefit records (see Table B-5).

**Table B-5: Incorrect Inputs in MDWs**

<b>Description</b>	<b>Number of Benefit Records</b>
Sample Results	28
Projected Quantity	23,083
Projection Lower Limit	17,059
Projection Upper Limit	29,937

**Note:** All projections are at the 90-percent confidence level.

## Appendix C – AGENCY COMMENTS

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### SOCIAL SECURITY

#### MEMORANDUM

Date: September 16, 2021

Refer To: TQA-1

To: Gail S. Ennis  
Inspector General

From: Scott Frey  
Chief of Staff

Subject: Office of the Inspector General Draft Report "**The Social Security Administration's Controls over High-Priority Modernized Development Worksheets**" (A-07-18-50363) —  
INFORMATION

Thank you for the opportunity to review the draft report. We agree with the recommendations, and we will provide additional training to our employees.

Please let me know if I can be of further assistance. You may direct staff inquiries to

Trae Sommer at (410) 965-9102.



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