

MEMORANDUM

Date: August 4, 2025 Refer To A-15-21-51016

To: Frank Bisignano

Commissioner of Social Security

From: Michelle L. Anderson Withell Landson

Acting Inspector General

Subject: Employee Premium Pay and Leave

For the subject review, we intended to issue reports covering each topic included in our review:

- Premium Pay (152404)
- Military-related Leave (152403)
- COVID-related Leave (152405)
- Routine Leave (152406)
- One-time Payments (152413)

In September 2024, we issued a report on the first topic, premium pay.¹ We have since completed our reviews related to the other topics. We did not identify any instances of:

- Significant deficiencies in internal controls;
- Noncompliance with provisions of laws, regulations, contracts, or grant agreements; or
- Instances of fraud, waste, abuse, or mismanagement.

As a result, we will not be issuing additional reports and the Agency should consider this engagement closed.

¹ SSA OIG, Controls over Employees' Premium Pay (152404), September 2024.

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Although we did not identify significant issues that warrant the attention of Agency leadership, we did identify matters that Agency personnel who are responsible for establishing and maintaining controls regarding employee premium pay and leave may wish to take into consideration. We provided the information to designated subject matter experts during our review. We will summarize our analysis and results and share it with the Agency's Audit Liaison Staff for dissemination. We are not making formal recommendations for corrective action, and the Agency may act in response to this information as it deems appropriate.

If you wish to discuss this memorandum, please contact me or have your staff contact Tom Goodwin, Director, Financial and Information Technology Audit Division.