



# Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

## MEMORANDUM

**Date:** September 30, 2022

**Refer To:** A-21-22-51186

**To:** Gina Clemons  
Deputy Commissioner  
Office of Analytics, Review and Oversight

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

**Subject:** Fiscal Year 2023 1<sup>st</sup> Quarter Audit Work Plan

Attached is a list of the reviews we plan to begin between October and December 2022.

We prioritize our work to focus our resources on those areas that are most vulnerable to fraud, waste, and abuse. Our Plan is dynamic. As such, please note that these are preliminary titles and objectives and we may change them later. Because circumstances may change during the course of the quarter, we may decide to postpone some projects or initiate new reviews that are not reflected here. This flexibility enables us to meet emerging and critical issues evolving during the upcoming period.

As always, we encourage and welcome feedback from Agency executives and staff, including any suggestions they may have for areas we should consider studying.

If you wish to discuss this Work Plan, please contact me or have your staff contact Kristen Schnatterly, Executive Officer of the Office of Audit.

Attachment

## FISCAL YEAR 2023 1<sup>ST</sup> QUARTER AUDIT WORK PLAN

	Planned Objective
<b>Reviews We Plan to Start in October 2022</b>	
<i>Field Office and Program Service Center Processing of Disability Claims During the COVID-19 Pandemic (A-05-21-51106)</i>	To determine: (1) how processing time for Disability Insurance claims and Supplemental Security Income applications changed during the COVID-19 pandemic; and (2) best practices the Social Security Administration (SSA) implemented during the pandemic that should continue.
<i>Individuals Serving as Unofficial Payees (A-03-21-51058)</i>	To determine whether: (1) SSA has controls to identify third parties serving as unofficial representative payees; and (2) unofficial representative payees have misused beneficiaries' Social Security benefits.
<i>Information Technology Investments (A-14-22-51155)</i>	To determine whether SSA's processes for managing its information technology investments Agency-wide adhere to Federal criteria, allowing the Agency to adequately plan for, implement, and manage these assets.
<i>Recipients with Limited Funds in Bank Accounts When Applying for Supplemental Security Income Payments (A-02-21-51028)</i>	To determine the accuracy of applicants' and recipients' allegations of financial account balances.
<i>Recovery of Medicare Premiums Withheld from Payments the Social Security Administration Issued After Beneficiaries' Deaths (A-06-21-51087)</i>	To determine whether SSA recovered Medicare premiums withheld from payments SSA improperly issued after beneficiaries' deaths.
<i>Whistleblower Protection for Contractors (A-15-22-51147)</i>	To determine the extent to which SSA implemented the statutory and regulatory enhancement of whistleblower protection for contractor employees.

Planned Title (CIN)	Planned Objective
<b>Reviews We Plan to Start in November 2022</b>	
<i>Auxiliary Beneficiaries with Incorrect or Missing Social Security Numbers (A-01-21-51116)</i>	To identify auxiliary beneficiaries who do not have their own, or have incorrect, Social Security numbers on SSA's payment records.
<i>Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2022 (A-15-22-51183)</i>	To determine whether SSA met all requirements of the <i>Payment Integrity Information Act of 2019</i> in the Fiscal Year 2022 Agency Financial Report and accompanying materials.
<i>Follow-up: Mail Processing (A-04-22-51177)</i>	To determine whether SSA's corrective actions in response to our prior audit effectively improved its mail processing.
<i>Insider Threat Program (A-14-21-51010)</i>	To evaluate SSA's insider threat program, including the capability to detect, monitor, prevent, and report on insider threats.
<i>Modernized Development Worksheet Processing (A-02-22-51157)</i>	To determine whether SSA has sufficient controls over modernized development worksheet processing.
<i>Program Service Center Workloads (A-02-21-51110)</i>	To determine whether SSA's Program Service Centers: (1) manage workloads consistently and timely; and (2) use information from quality review processes to improve training efforts and workload performance.
<i>Treasury Reclamation Process (A-06-21-51092)</i>	To determine whether SSA is maximizing use of the Treasury Reclamation Process.
<b><i>Wait Times at Field Offices (A-15-22-51178)</i></b>	To determine (1) customer wait times at SSA offices after reentry following the COVID-19 closure (2) factors that affect customer wait times, and (3) steps taken by the Agency to improve wait times.
<b>Reviews We Plan to Start in December 2022</b>	
<i>Earnings Evaluations for Disability Claimants (A-07-21-51017)</i>	To determine whether SSA has sufficient controls to ensure it makes accurate earnings evaluations at the initial and reconsideration levels of the application process for disability claimants.

Planned Title (CIN)	Planned Objective
<i>Enhanced Personnel Security Program (A-15-20-50908)</i>	To assess the: (1) status of SSA's implementation of its Enhanced Personnel Security Program; (2) potential risks associated with overdue moderate and high risk background reinvestigations at the SSA; and (3) timeliness of periodic reinvestigations.
<i>The Social Security Administration's Financial Reporting for Fiscal Year 2023 (A-15-22-51184)</i>	To fulfill our responsibilities under the <i>Chief Financial Officers Act</i> and related legislation for ensuring the quality of the audit work performed, we will monitor an Independent Public Accounting firm's audit of SSA's financial statements.
<i>The Social Security Administration's Information Security Program and Practices for Fiscal Year 2023 (A-14-22-51185)</i>	To determine whether SSA's overall information security program and practices were effective and consistent with the <i>Federal Information Security Modernization Act of 2014</i> requirements.