



# Semiannual Report to Congress

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OCTOBER 1, 2024 – MARCH 31, 2025

Social Security Administration  
Office of the Inspector General





The Social Security Administration (SSA) 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 2025 Spring *Semiannual Report to Congress* highlights significant accomplishments, key activities, and ongoing efforts of the OIG from October 1, 2024, through March 31, 2025.

The Office of Audit 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, OIG issued 13 audit reports, which included 6 reports that identified, in total, more than \$421 million in questioned costs and nearly \$157 million in funds put to better use.

Our Office of Investigations continues 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. During this reporting period, OIG's investigative efforts resulted in 231 indictments/criminal informations and 300 convictions and produced more than \$137 million in monetary accomplishments, which includes court-ordered restitutions, recoveries, settlements, judgements, and estimated savings to SSA.

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<b>AC</b>	Associate Commissioner
<b>CARES Act</b>	<i>Coronavirus Aid, Relief, and Economic Security Act</i>
<b>CDI</b>	Cooperative Disability Investigations
<b>CDR</b>	Continuing Disability Review
<b>CMP</b>	Civil Monetary Penalty
<b>DC</b>	Deputy Commissioner
<b>DHS-FPS</b>	Department of Homeland Security Federal Protective Service
<b>DI</b>	Disability Insurance
<b>DIPS</b>	Death Information Processing System
<b>DoJ</b>	U.S. Department of Justice
<b>FBI</b>	Federal Bureau of Investigation
<b>FFMIA</b>	<i>Federal Management Improvement Act of 1996</i>
<b>HSI</b>	Homeland Security Investigations
<b>HUD</b>	U.S. Department of Housing and Urban Development
<b>ICE</b>	Immigration and Customs Enforcement
<b>IG</b>	Inspector General
<b>IG Act</b>	<i>Inspector General Act of 1978, as amended</i>
<b>IRS</b>	Internal Revenue Service
<b>M2M</b>	Manager-to-Manager
<b>NAFC</b>	National Anti-Fraud Committee
<b>NADR</b>	National Association of Disability Representatives
<b>OA</b>	Office of Audit
<b>OI</b>	Office of Investigations
<b>OIG</b>	Office of the Inspector General or Office of Inspector General
<b>OHO</b>	Office of Hearings Operations
<b>PPP</b>	Paycheck Protection Program
<b>RSI</b>	Retirement and Survivors Insurance
<b>SBA</b>	U.S. Small Business Administration
<b>Section 1140</b>	Section 1140 of the <i>Social Security Act</i>
<b>SSA</b>	Social Security Administration
<b>SSI</b>	Supplemental Security Income
<b>SSN</b>	Social Security number
<b>TIGTA</b>	Treasury Inspector General for Tax Administration
<b>U.S.</b>	United States
<b>USPIS</b>	U.S. Postal Inspection Service





**\$137,330,462**

## Monetary Accomplishments

This number includes court-ordered restitution, recoveries, settlements, judgments, fines, and estimated savings resulting from our investigations.



**\$421,172,222**

## Questioned Costs

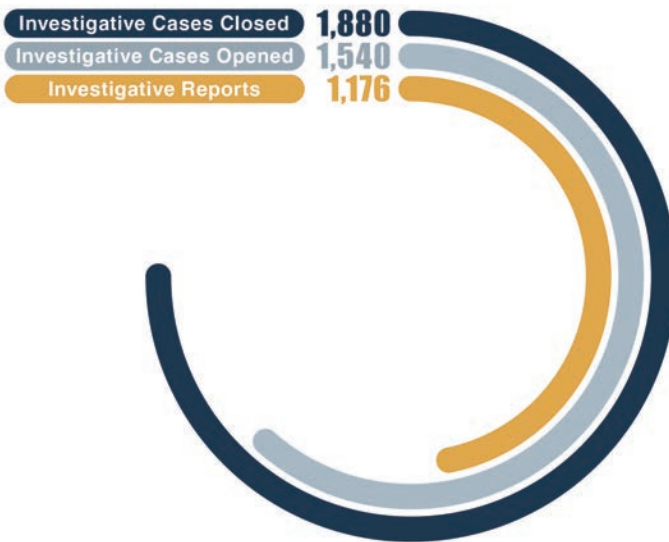
Questioned costs include costs that we determined, based on our audits: (1) violated a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (2) were not supported by adequate documentation; or (3) were unnecessary or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



**\$156,560,184**

## 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 the Office of Investigations (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 memorandum reports, informational reports, management advisory reports, a peer review report, and congressional status updates on social security-related scams.





653

## 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.



91

## 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.

231



## 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.



160,641

## Total Allegations Received



37,512

## 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.



300

## Prosecutions and Convictions

This number reflects **279** sentencings and **21** pretrial diversions.



192

## Task Forces/Working Groups

During the reporting period, we were members of **192** task forces/working groups. This includes **15** related to COVID-19 fraud.



1,199

## Total Subpoenas Issued

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

255

Safety and Threats

OIG received **255** allegations related to employee safety issues, of which **39** involved alleged assault or harassment, **197** were associated with threats against SSA employees or buildings, and **19** involved other safety threats.

265

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.



1,471  
Administrative Actions

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



1,180  
Subjects with Administrative Actions



\$17,917,126,945  
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, 2024) with unimplemented monetary recommendations.

# Investigations Overview

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- Allegations Received by Category
- Cooperative Disability Investigations
- Social Security Number Misuse
- CARES Act/COVID-19 Relief Fraud
- Employee Fraud and Employee Safety
- Retirement and Survivors Insurance Fraud
- Whistleblower Retaliation

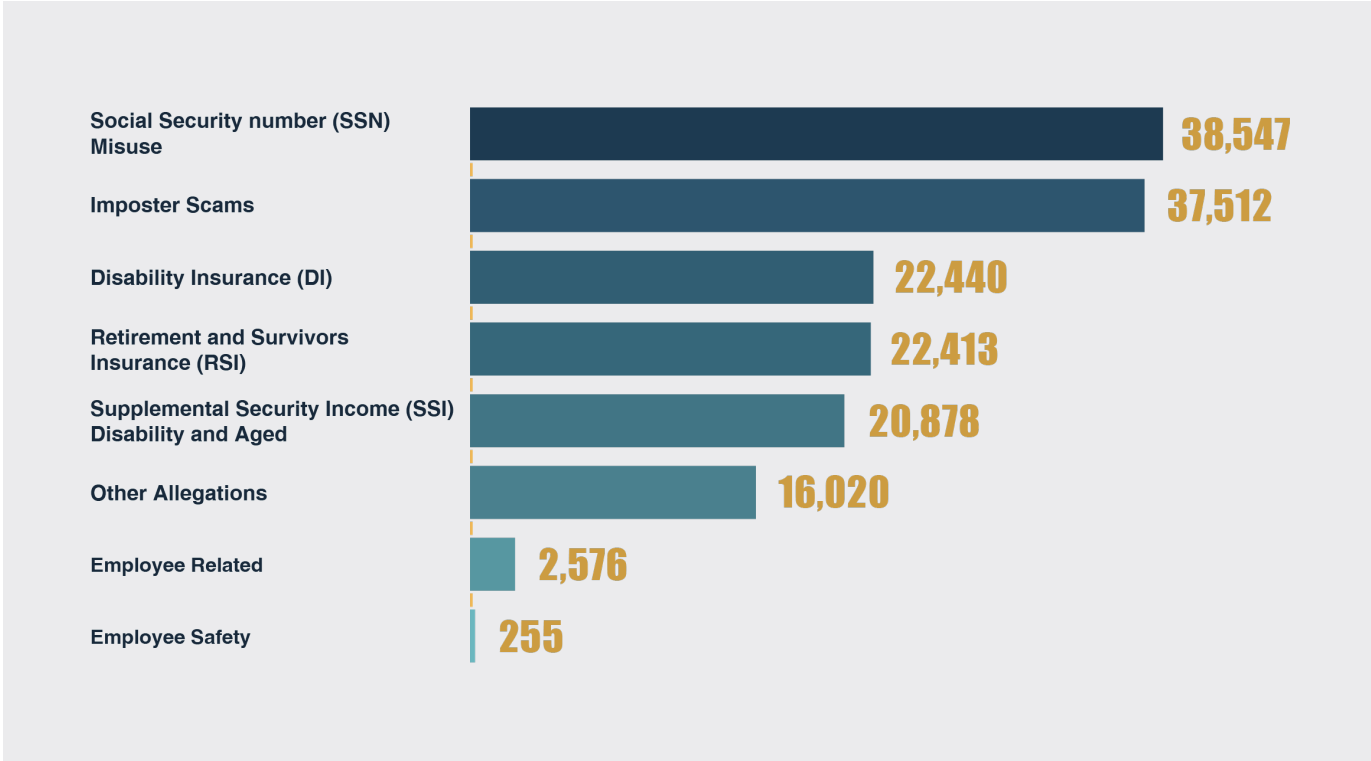


OI receives and evaluates allegations of fraud, waste, abuse, and mismanagement in SSA’s programs and operations, and takes appropriate action in coordination with federal, state, and local prosecutors. OI also investigates allegations of whistleblower retaliation, employee misconduct, and threats to employee safety. Our investigations may result in criminal or civil prosecutions, Civil Monetary Penalties (CMPs), or Agency administrative actions. We received 160,641 allegations during this reporting period, shown by category in the chart below.

OI works closely with federal, state, and local law enforcement partners and participates on task forces and working groups, including those related to COVID-19 pandemic fraud. Subject matter experts provide support in areas such as digital forensics, policy, training, and analytics. OI also oversees the CDI program and manages OIG’s fraud hotline.

## Allegations Received by Category

October 1, 2024 – March 31, 2025



## Cooperative Disability Investigations

Although OIG broadly investigates fraud across all SSA programs, we have a dedicated **CDI** program that focuses on disability fraud. CDI units routinely investigate allegations of fraud before benefits are paid and support continuing disability reviews by providing evidence for determinations. Since 1997, CDI units have improved program integrity by resolving questions of fraud in Social Security disability claims.

A CDI unit consists of an OIG special agent who leads the unit and personnel from SSA, state agencies called Disability Determination Services, and state or local law enforcement partners. 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.

CDI units have contributed to a projected savings to taxpayers of nearly \$8.3 billion since inception of the CDI program. During this reporting period, the work of CDI units led to 620 disability claims being denied or ceased, \$41,464,319 in projected savings for SSA programs, and \$11,912,726 in SSA monetary accomplishments in the form of recoveries, fines, judgments, restitution, and settlements. The CDI unit efforts also led to \$45,685,919 in projected savings for non-SSA programs.

SSA and OIG worked with state and local partners to successfully expand CDI coverage in accordance with the *Bipartisan Budget Act of 2015*. Fifty CDI units now cover all fifty States, the District of Columbia, and the U.S. territories of the Commonwealth of Puerto Rico, Guam, Commonwealth of the Northern Mariana Islands, U.S. Virgin Islands, and American Samoa.

**Below, we highlight three CDI cases.**

### — **Florida Man Denied Benefits After Fraudulently Claiming Disability**

The Miami CDI unit investigated an allegation involving a man who made fraudulent claims on his 2024 DI and SSI applications. The man claimed he had been unable to work since June 2019, due to a stroke, hip surgery, high blood pressure, respiratory failure, anxiety, and heart problems. He also claimed he utilized a cane to walk, was unable to complete household chores independently, manage his financial affairs, or be in public alone. However, investigators observed him performing mechanical repairs on a vehicle without obvious functional limitations, shopping independently at multiple locations, and walking without the use of a cane or noticeable balance issues. Based on the CDI unit's investigation, SSA determined the man was not entitled to benefits. In January 2025, SSA

denied his DI and SSI applications resulting in a projected savings of \$33,210 to the DI program, \$14,604 to the SSI program, \$53,711 to the Medicare program, and \$35,782 to the Medicaid program.

### — **Utah Man Sentenced to Prison After Fraudulently Collecting Disability Benefits**

In a second CDI investigation, the Salt Lake City CDI unit investigated an allegation an individual was fraudulently receiving DI benefits, which he applied for in 2011. He claimed he had been unable to work since September 2010, due to his severe back injuries. The individual continued to claim no improvements in his conditions to SSA, despite continuous reminders he was obligated to do so if his health improved, or he was to begin work. However, investigators discovered he had worked several jobs, including active

work for bail bonds, security, and restaurant businesses. He also took several vacations in the United States (U.S.) and overseas, snorkeled, and assisted fighters inside the ring at a mixed martial arts event.

To conceal his income and functionality from SSA, he routed his paychecks through a Limited Liability Corporation under another individual's name. Based on the CDI unit's investigation, SSA determined the man was not entitled to benefits from 2011 to 2023.

In September 2024, he was charged with theft of government funds. After pleading guilty, he was sentenced in December 2024, by a U.S. District Court judge to 18 months of incarceration, followed by 3 years of supervised release. He was also ordered to pay \$561,051 in restitution, \$333,971 to SSA and \$227,079 to Medicare.

- **Arkansas Woman Sentenced to Prison After Fraudulently Collecting Disability Benefits**

In a third CDI investigation, the Little Rock CDI unit responded to an allegation from an anonymous source that led to an investigation of a woman who fraudulently received DI, while running a self-employed daycare from her home for over two decades (2000 to 2021), and later working at a university starting in 2022. She failed to report her income, made false statements to SSA to perpetuate the scheme, and continued receiving disability benefits.

In April 2024, the woman pleaded guilty to making false statements. In November 2024, a U.S. District Court judge sentenced her to 12 months and 1 day of incarceration, followed by 2 years of supervised release. She was also ordered her to pay \$352,928 in restitution to SSA.

## Disability Insurance Fraud

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.

**Below we highlight two DI cases.**

- **Businesswoman Sentenced to 15 Months' Imprisonment for Social Security Fraud**

In a DI fraud case, our agents in North Carolina investigated a referral from an SSA field office in Utah alleging a woman had fraudulently accessed her adult child's *my Social Security* account to redirect the child's Social Security benefits into a bank account the woman controlled. During the investigation, the agents discovered that the woman was also committing disability fraud under her own account.

From 2008 to 2023, she collected DI payments, claiming she could not work due to medical conditions. However, she owned and operated a successful tax preparation business without reporting this business income to SSA. As a result, she fraudulently received over \$200,000 in Social Security benefits.

In June 2024, the woman pleaded guilty to theft of government property. In December 2024, a U.S. District Court judge sentenced her to 15 months of incarceration, followed by 3 years of supervised release. She was also ordered to pay \$208,669 in restitution to SSA.

### ■ **Man Sentenced to 27 Months in Federal Prison for Social Security Fraud and Perjury**

In a second DI fraud case, a Missouri Department of Health and Senior Services referral led to our agents investigating a man who fraudulently obtained and misused DI benefits intended for his disabled father. From 2016 to 2019, while serving as a representative payee, he improperly converted these Social Security benefits for his own purposes, including for his utilities, insurance, student loan bills, and realtor association fees. Additionally, under oath, the man claimed to have an agreement with SSA to be reimbursed for \$14 an hour to take care of his father; however, no such agreement existed.

Following the investigation, and a hung jury in an earlier trial, a new jury convicted him in March 2023 of Social Security fraud and perjury from his testimony at his earlier trial. In November 2024, a U.S. District Court judge sentenced him to 27 months of imprisonment for each count, to be served concurrently, followed by 3 years of supervised release. He was also ordered to pay \$42,369 in restitution to SSA.

## Supplemental Security Income Fraud

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.

**Below, we highlight two SSI cases.**

### ■ **SSI Claimant Ordered to Repay \$369,130 for Defrauding Government Agencies**

A Texas SSA field office referred a case to our agents involving an SSI recipient who concealed her marriage and living arrangements from SSA to fraudulently obtain benefits.

In her initial SSI application in August 1992, and during a redetermination in September 2004, the woman stated she was not married. However, following her spouse's death in July 2022, she filed an application for RSI benefits, stating she had been married since 1985 and had lived with her husband throughout the time she had received SSI payments. By concealing this information, she improperly received SSI, and housing assistance from the U.S. Department of Housing and Urban Development (HUD), for which she was ineligible.

Following the joint investigation with HUD OIG, in May 2024, the woman pleaded guilty to two counts of theft of government property, admitting she lied about her marital status to receive benefits. As a result, SSA determined

that she would not have been eligible for SSI at the time of filing and the woman was found to have an overpayment for the entire period she received SSI. In October 2024, a U.S. District Court judge sentenced her to 3 years of probation and ordered her to repay \$222,770 to SSA's Debt Management Division, in accordance with a policy of benefit withholding following a conviction, and \$146,360 to HUD.

■ **Woman Sentenced to 22 Months in Prison for Stealing SSI Payments and State Benefits**

In a second SSI investigation, a Kentucky state health and family services agency referred a case to our agents, involving an allegation a woman, who as a representative payee for a minor SSI beneficiary, concealed from SSA that she no longer had physical custody of the child.

The investigation revealed that she failed to report this change in custody, as was required by her role as representative payee, and misused the SSI benefits intended for the child, converting them for her own personal use.

In July 2024, the woman pleaded guilty to theft of government funds. In October 2024, a U.S. District Court judge sentenced her to 22 months of incarceration, followed by 3 years of supervised release. She was also ordered to pay \$80,984 in restitution to SSA and \$21,219 to the Kentucky State Treasurer for the improper receipt of Supplemental Nutrition Assistance Program benefits.

## Social Security Number Misuse

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.

**Below, we highlight three cases involving SSN misuse.**

■ **SSN Misuse, Bosnian Nationals Sentenced for Concealing Participation in Wartime Persecution and Passport Fraud**

An SSN misuse investigation stemmed from a referral by a U.S. Attorney's Office, alleging that a former Bosnian prison-camp supervisor and a former Bosnian combatant used fraudulent documents to obtain SSNs and U.S. citizenship.

The investigation revealed that both individuals arrived in the U.S. as refugees in the 1990's, falsely claiming to be half-brothers. The combatant misrepresented his past, claiming he was persecuted by Serbian Army forces during the Bosnian War. He falsely claimed he had been captured, interrogated, beaten, and forced to pull wounded soldiers from the front lines. Once in the U.S., the combatant continued to make false statements, including denying he had helped anyone to enter the U.S. illegally, when in fact, he had assisted another Bosnian combatant and prison-camp supervisor, by falsely claiming they were half-brothers. Using these fraudulent claims, he obtained lawful permanent residency, an SSN, and a U.S. passport.

In June 2023, the combatant pleaded guilty to using a fraudulently obtained passport. In November 2024, a U.S. District Court judge sentenced him to 18 months of probation, 100 hours of community service, and \$2,000 fine.

The prison-camp supervisor was convicted in October 2024, following a two-week trial, for engaging in a 25-year scheme to conceal his involvement in the persecution of Serbian prisoners at the notorious Čelebići prison camp in Bosnia in 1992. He was found guilty of additional offenses, use of fraudulently obtained passport; use of fraudulently obtained naturalization certificate; possession of fraudulently obtained authorization document; and making a false statement. In January 2025, a judge sentenced him to 65 months of imprisonment for two counts and 60 months for three counts, to be served concurrently, followed by 3 years of supervised release.

These cases were prosecuted by Assistant U.S. Attorneys from the National Security Unit, following a joint investigation involving multiple U.S. and international law enforcement agencies, including Homeland Security Investigations (HSI); the U.S. Department of State's Bureau of Diplomatic Security; Office of Field Operations, U.S. Customs and Border Protection; the U.S. Interagency Human Rights Violators and War Crimes Center; the U.S. Citizenship and Immigration Services; the Department of Justice, Criminal Division's Human Rights and Special Prosecutions Section and Office of International Affairs; the U.S. Embassies in Sarajevo, Belgrade, and Helsinki; the Australian Federal Police; Ministry of Justice of Bosnia and Herzegovina; Republic of Serbia, Ministry of Justice; law enforcement authorities in Finland; the Royal Canadian Mounted Police; the Cook County (Illinois) Sheriff's Office; and the Swampscott (Massachusetts) Police Department.

### Undocumented Jamaican Citizen Sentenced to Federal Prison for Identity Theft

In a second SSN misuse case, a joint investigation by U.S. Immigration and Customs Enforcement (ICE), uncovered that a Jamaican national fraudulently obtained a Florida driver's license.

In or around September 2017, the man applied for a Florida driver's license, falsely claiming to be a U.S. citizen born in the U.S. Virgin Islands. The man provided a fake U.S. Virgin Islands birth certificate and a valid SSN belonging to another individual.

Following his arrest in April 2024, the man initially insisted he was the person on the driver's license. However, he later pleaded guilty to aggravated identity theft, after admitting he was a Jamaican national illegally present in the U.S.

In December 2024, a U.S. District Court judge sentenced him to a term of time served plus 7 days of incarceration (this equated to an incarceration of 7 months and 8 days, based on time he had already served) and 1 year of supervised release. The judge also ruled that if deported by ICE, he would be barred from returning to the U.S.

### Mexican National Sentenced for False Statements to Immigration Officials and Unlawful Possession of Identity Documents

A third SSN misuse investigation, referred by HSI, uncovered that a Mexican national used the identity of a U.S. citizen to obtain identity documents and secure employment.

In July 2024, while being transferred to ICE custody, he was found in possession of fraudulent identity documents, including an SSN card. He admitted to knowingly using these fake documents for employment, despite being aware the identity belonged to another person.

In October 2024, the man pleaded guilty to use of false statement in an immigration matter and unlawful possession of a means of identification. In December 2024, a U.S. District Court judge sentenced him to time served for each of the counts to be served concurrently, of 132 days' incarceration, followed by 12 months of supervised release. He was removed from the U.S. in February 2025.

## CARES Act/COVID-19 Relief Fraud

OIG plays an important role in addressing *Coronavirus Aid, Relief, and Economic Security Act (CARES Act)/COVID-19* pandemic-related fraud throughout the federal government. SSN misuse, including identity theft, is a common thread running through a substantial number of pandemic investigative cases. During this reporting period, we participated in 15 COVID-19 fraud-related task forces and working groups and collaborated with other federal law enforcement entities on joint investigations related to COVID-19 pandemic relief, including Unemployment Insurance fraud and Paycheck Protection Program (PPP) fraud. We participated in the National COVID-19 Fraud Enforcement Taskforce, led by the Deputy Attorney General of the U.S. We also worked with other federal, state, and local agencies to pursue SSN misuse and other crimes committed in relation to PPP fraud.

**Below, we highlight two CARES Act/COVID-19 relief cases.**

### — New Jersey Man Sentenced to Federal Prison for COVID-19 Relief-Related Fraud

Following a referral from the U.S. Attorney's Office for the District of New Jersey, a joint investigation led to the conviction of a New Jersey man who conspired to commit bank fraud and money laundering during this reporting period. The joint investigation was initiated in May 2021, and involved our agents and multiple federal agencies including Internal Revenue Service (IRS) Criminal Investigations, the U.S. Postal Inspection Service (USPIS), the Board of Governors of the Federal Reserve System Consumer Financial Protection Bureau OIG, the Federal Deposit Insurance Corporation OIG, HSI, and the Federal Housing Finance Agency OIG.

The investigation revealed the man and his co-conspirators submitted and directed others to submit fraudulent payroll records and W-2 forms using the names and SSNs of family members and friends who did not work for his company to various lenders and the U.S. Small Business Administration (SBA). The fraudulent W-2s submitted by the conspirators were purportedly from the IRS. However, none of these tax documents had actually been filed with the IRS. After loans were approved, he misused loan proceeds for personal expenses.

In November 2022, the man pleaded guilty to conspiracy to commit bank fraud and money laundering. In October 2024, a U.S. District Court judge sentenced him to 12 months and 1 day of imprisonment, for each count to be served concurrently, followed by 2 years supervised release. He was also ordered to pay \$920,808 in restitution to SBA, jointly and severally with his co-conspirators.

### — Former Bank Manager and Co-Defendant Sentenced to Federal Prison for COVID-19 Relief-Related Fraud

During this reporting period, a U.S. District Court judge sentenced two men to federal prison for their roles in a scheme to fraudulently obtain CARES Act funds.

Conspirator A pleaded guilty to conspiracy to commit bank fraud, while Conspirator B pleaded guilty to money laundering.

This joint investigation, initiated in January 2021 following a referral from the DoJ, was conducted with the Federal Deposit Insurance Corporation OIG, the Department of Labor OIG, and the Federal Bureau of Investigation (FBI).

The investigation revealed that Conspirator A, a former bank manager at a branch accepting PPP loan applications, recruited Conspirator B and others to submit fraudulent loan applications. These applications contained false information regarding business operations, employee numbers, payroll expenses, and tax documentation, including falsified SSNs. Conspirator A approved at least 38 loans and facilitated the disbursement of funds.

In October 2024, Conspirator A was sentenced to 65 months of imprisonment, followed by 3 years of supervised release. He was also ordered to pay \$5,296,279 in restitution to the SBA, jointly and severally with his co-conspirators, and forfeit \$25,000 to the U.S.

That same month, Conspirator B was sentenced to 6 months of imprisonment, followed by 6 months of home detention and 2 years of supervised release. He was also ordered to pay \$155,014 in restitution to the SBA and forfeit \$147,000 to the U.S.

## Employee Fraud and Employee Safety

Public integrity investigations are critical to ensuring we maintain the public trust in SSA's programs and operations.

We must take swift action concerning allegations against employees who may have misused their position for personal gain or violated other laws or regulations in the performance of their official duties. We also must act when the safety of SSA employees is threatened.

**Below, we highlight one employee safety case.**

### Man Sentenced to Federal Prison for Possessing Firearm Used to Fire Bullets into Social Security Administration Building

In a case involving employee safety, a U.S. District Court judge sentenced an Ohio man to Federal prison after he pleaded guilty to being a convicted felon in possession of a firearm.

This joint investigation, initiated in February 2022 following a referral from the Department of Homeland Security Federal Protective Service (DHS-FPS), involved DHS-FPS, the University Circle Police Department (Cleveland, Ohio), and the Ohio Casino Control Commission. The referral alleged that gunshots were fired into an SSA field office.

Following the investigation, in August 2024, the man pleaded guilty to the charge of felon in possession of a firearm and ammunition. In February 2025, a U.S. District Court judge sentenced him to 92 months of imprisonment, followed by 3 years of supervised release.

## 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.

**Below, we highlight two RSI fraud cases.**

### ■ **Husband & Wife Sentenced to Prison for Theft of Deceased Father's SSA Benefits**

In an RSI investigation, our agents received a referral regarding an RSI beneficiary whose mummified body was discovered in his residence on October 23, 2022. At the time of the discovery, the beneficiary was still receiving Social Security benefits. We jointly investigated this case with the U.S. Department of Labor Employee Benefits Security Administration and the Overland Park Police Department.

According to a medical examiner's report, a pacemaker evaluation confirmed the beneficiary's date of death as July 1, 2016. However, RSI benefits continued to be paid by direct deposit into the beneficiary's bank account through October 2022. The investigation revealed the beneficiary had been living with his daughter and her husband in a single-family house prior to his death, with his daughter serving as his caretaker.

After the beneficiary's death, the daughter and son-in-law continued withdrawing RSI benefits intended for the deceased beneficiary, which they converted for their own use by writing checks from the deceased's bank account and transferring funds into their personal accounts. The investigation also found that the pair converted private pension benefits intended for the deceased beneficiary.

In September 2024, both individuals pleaded guilty to wire fraud and theft of government funds. In January 2025, they were sentenced by a U.S. District Court judge. The son-in-law was sentenced to 7 months of incarceration for each count, to be served concurrently, followed by 1 year of supervised release, including 4 months of home detention. The daughter was sentenced to 12 months and 1 day of incarceration for each count, to be served concurrently, followed by 1 year of supervised release. They were also ordered, jointly and severally, to pay restitution totaling \$147,429 to SSA and \$68,637 to a private pension plan, along with an individual \$5,500 fine each.

### ■ **Ohio Man Sentenced to Federal Prison for Theft of Deceased's Father's SSA Benefits**

In a second RSI investigation, our agents acted on a referral from our Office of Audit, which found that SSA continued to pay RSI benefits to a deceased beneficiary for nearly a decade after his death in 2011.

The investigation revealed that from 2011 through 2020, the beneficiary's adult son withdrew RSI benefits from his deceased father's bank account and converted them for his own use.

In July 2024, the son pleaded guilty to theft of government property. In October 2024, a U.S. District Court judge sentenced him to 18 months of incarceration, followed by 2 years of supervised release, and ordered him to pay \$136,802 in restitution to SSA.

## Whistleblower Retaliation

Section 5(a)(20) of the *IG Act*, 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.

# Audit Overview

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- Improper Payments
- Potential Cost Savings from Unimplemented Recommendations
- Significant Problems, Abuses, and Deficiencies



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, these challenges included: (1) managing human capital; (2) improving service delivery; (3) protecting the confidentiality, integrity, and availability of SSA's information systems and data; (4) modernizing information technology; (5) improving administration of the disability programs; and (6) improving the prevention, detection, and recovery of improper payments. We also conduct reviews at the request of Congress.

This reporting period, we issued 13 audit reports.<sup>1</sup> This includes 6 audit reports that identified almost \$578 million in potential cost savings and 7 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

According to a **Social Security Fact Sheet**, SSA estimated in 2025 an average of almost 69 million Americans per month would receive a Social Security benefit, totaling about \$1.6 trillion in benefits paid during the year.

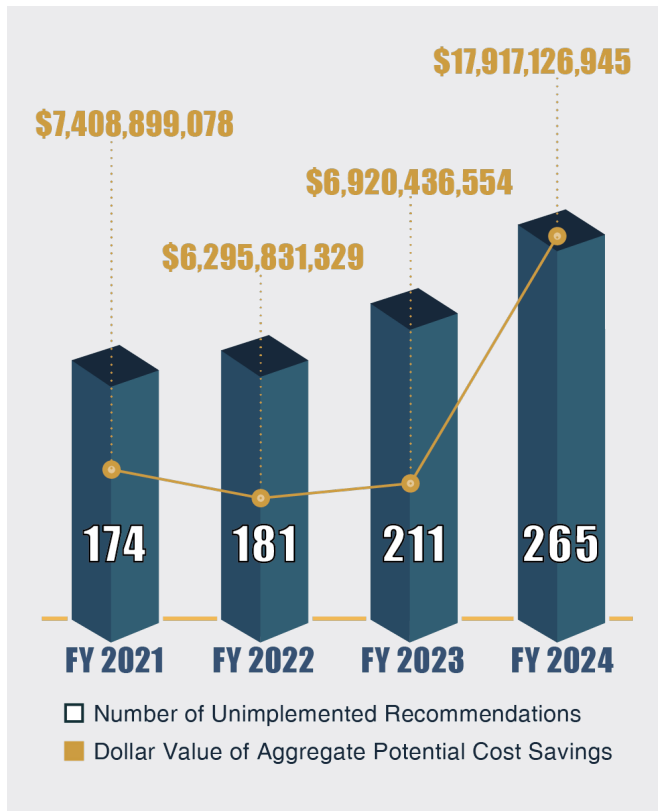
Given the magnitude of SSA payments, even the slightest error in the payment process can result in millions of dollars in over or underpayments. Per the most recent estimates available, SSA estimates it made approximately \$10.6 billion in improper payments in fiscal year (FY) 2023. Of those, \$8.9 billion were overpayments and \$1.7 billion were underpayments.

During this period, we issued six 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 \$421 million in questioned costs and over \$156 million in funds put to better use and included 9 formal and informal recommendations.

We continuously engage SSA to ensure timely resolution of all recommendations. As shown in detail in **Appendix E**, SSA had not implemented 22 significant monetary recommendations from FYs 2017 through 2024, offering potential cost savings of about \$4.6 billion. As shown on the following chart, potential cost savings from all unimplemented recommendations increased from about \$6.9 billion to almost \$18 billion from the end of FY 2023 to the end of FY 2024. The number of unimplemented recommendations increased from 211 to 265 over the same period.<sup>2</sup>

1. This includes 4 Audit Reports, 4 Management Advisory Reports, 2 Informational Reports, 2 Audit Memorandum Reports, and a Peer Review Report.
2. 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 2024 figure includes audits issued through September 30, 2024. Numbers are comparative to prior years' Spring SARs. We will report figures for the first half of FY 2025 (October 1, 2024 through March 31, 2025) in the Fall 2025 SAR.

## Potential Cost Savings from Unimplemented Recommendations



## Significant Problems, Abuses, and Deficiencies

### Office of the Inspector General Audit Recommendations that Had Not Been Implemented as of January 29, 2025 (002505) – March 3, 2025

This informational report increases transparency for U.S. taxpayers by highlighting open recommendations, including those that SSA has closed, but we believe still require corrective action. In addition to listing reports with open recommendations in our Semiannual Reports to Congress, we publish this annual report to provide the current status

of unimplemented recommendations and explain why we felt it was important for SSA to implement recommendations it closed, but we still consider unimplemented.

The report highlights 280 unimplemented audit recommendations with more than \$18.4 billion in total cost savings as of January 29, 2025.<sup>3</sup> The cost savings include more than \$5.2 billion in cumulative total *Questioned Costs* associated with these unimplemented recommendations and more than \$13.2 billion in cumulative total *Funds Put to Better Use*. Of the 280 recommendations, SSA concurred with the 183 open recommendations but had yet to implement them. SSA had closed the remaining 97 recommendations, but we disagree with its decision to do so. Among the closed recommendations, SSA agreed with 45 and disagreed with 52.

### Rejection of State Death Reports (042304) – March 17, 2025

As required by the *Social Security Act*, SSA established a program for states to contract with SSA to provide death data. SSA verifies this information using the Death Information Processing System (DIPS). If the death report passes the DIPS verification, DIPS posts the information to the Numident database, SSA's record of Social Security numberholders, and terminates payments to deceased beneficiaries. DIPS rejects death reports that do not pass its verification checks to prevent posting erroneous death information to SSA records.

We conducted this audit to determine whether SSA appropriately rejected state death reports and to evaluate the impact of these rejections on the Agency's program and administrative costs. SSA appropriately rejected over 1.4 million state death reports that did not pass DIPS verification. However, based on our sample review, we estimate SSA's rejection of approximately 702,000 state reports with valid death information resulted in over \$327 million

3. This report reflects the number of unimplemented recommendations as of January 29, 2025. As of the end of this reporting period, March 31, 2025, there were 265 unimplemented recommendations.

in improper payments issued to approximately 16,000 beneficiaries after they died. If SSA does not stop their benefits, it could issue an additional \$108 million to over 7,000 of these beneficiaries over the next 12 months.

DIPS rejected most of the 702,000 state reports with valid death information because it did not allow processing of death reports with Online Verification System discrepancies. We believe SSA could improve DIPS criteria and processes to allow automatic processing of valid death information while preventing posting erroneous death information. Additionally, these rejections of state death reports with valid death information created manual work for SSA employees to correct records.

We made three recommendations for SSA to improve the accuracy of the death information on its Numident and payment records. SSA agreed with our recommendations.

## **Manager-to-Manager Application for Critical Case Processing (072305) – March 17, 2025**

When SSA employees in field offices, processing centers, or teleservice centers identify critical beneficiary issues requiring another office's action, managers can expedite action by initiating a Manager-to-Manager (M2M) request. M2M should only be used for high priority requests, such as beneficiaries with terminal illnesses; those who have made homicidal, suicidal, or potentially violent behavior threats; or are in dire need situations, such as facing eviction or homelessness.

Our audit assessed whether employees submitted and processed M2M requests in accordance with SSA policy. While employees generally submitted M2M requests according to SSA policy, 57 percent of the randomly sampled M2M requests were not properly processed. Employees did not process them in a timely manner or prematurely marked them in a "resolved" status before completing all necessary actions.

We also identified control weaknesses that contributed to the improper processing, including inadequate controls to address complex cases, ineffective communication about critical issues, and insufficient safeguards to prevent premature M2M closures. As a result, the Agency lacks assurance that employees properly processed most of the nearly 105,000 M2M requests in our population. These issues led to delays in employees addressing critical issues, forcing potentially thousands of beneficiaries to wait weeks or months for their benefits. Unless SSA improves its controls, employees will continue to incorrectly process critical cases, contributing to delays in issuing benefits and possibly jeopardizing beneficiaries' financial security.

We issued six recommendations to improve SSA's controls and practices for M2M requests. SSA agreed with our recommendations.

# Legal Overview

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Civil Monetary  
Penalty Program

Review of Legislation  
and Regulations

Whistleblower Protection Coordinator Education



## Civil Monetary Penalty Program

**Section 1140 of the *Social Security Act* (Section 1140)** authorizes CMPs to protect the public from advertisements, solicitations, and other communications (including websites, social media posts, 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. SSA's CMP program to enforce Section 1140 has been delegated to the Inspector General (IG) and has been an effective administrative enforcement alternative when criminal or civil prosecution is declined or not feasible.

This reporting period, OIG continued our robust Section 1140-related educational outreach initiatives. The focus of the Office of the Counsel to the Inspector General's Section 1140 consumer protection program is prevention and early intervention to minimize harm to the public and SSA's reputation, while also allowing violating individuals and entities the opportunity to bring their operations into compliance with Section 1140. Key OIG efforts during the reporting period included:

- Redeveloping a 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.
- Presenting to a multi-agency council on current anti-scam initiatives and consumer protection activities.
- Renewing efforts to address SSA-related scam calls by utilizing vendor-supplied AI-equipped software to identify new targets suspected of engaging in SSA robocall campaigns to unsuspecting Americans.

- Meeting with SSA Regional Communications Directors and Public Affairs Specialists. This information session equipped frontline workers with prevention strategies against the latest trends in SSA-related social media scams.
- Meeting with representatives from the U.S. Government Publishing Office to discuss collaborative efforts in reaching the public through the Federal Depository Library Program.

Additionally, in furtherance of OIG's disability representative and attorney outreach program, OIG presented virtually on Section 1140 at the National Association of Disability Representatives (NADR) annual conference on March 26, 2025. NADR is an organization of both attorney and non-attorney disability advocates, and the members of NADR provide services to some of the most vulnerable Americans, making them an ideal organization for an outreach initiative. OIG's presentation gave a background on Section 1140 and highlighted various types of SSA-related scam and fraud schemes. OIG provided NADR's members information they can use to educate their clients about such scams, as well as best practices for the NADR's members to keep in mind as they develop their own marketing and advertising.

Further, during the period, we initiated Section 1140 inquiries that resulted in the removal of 6 misleading or imposter social media pages or websites. We also secured voluntary compliance from a publisher for modifications to an SSA-related publication and to their marketing practices to ensure that consumers are aware that the publication is not an official SSA publication or otherwise authorized by the SSA.

## Review of Legislation and Regulations

Section 4(a)(2), codified at 5 U.S.C. § 404(a)(2), of the *IG Act*, requires 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 and abuse in SSA programs and operations. In addition to communicating directly with congressional staff as needed to discuss legislative issues, below are examples of the way we accomplished this statutory requirement during this reporting period.

**Reviewed proposed legislation and regulations, including the following:**

- A proposal to reduce duplicative or outdated reports.
- A proposal to require agencies to produce a comprehensive software assessment.

## Whistleblower Protection Coordinator Education

Section 3(d), codified at 5 U.S.C. § 403(d), of the *IG Act* requires the IG to designate a Whistleblower Protection Coordinator (WPC) to carry out certain key functions, including educating SSA employees and managers about prohibitions on retaliation for protected disclosures. Additionally, the WPC is responsible for educating employees who have made or are contemplating making a protected disclosure about the rights and remedies available to them.

Attorneys working with the WPC revised the training provided to new employees on whistleblower rights and protections and conducted several sessions of new Employee Whistleblower Training as part of OIG's New Employee Orientation. The team also revised the WPC mailbox monitoring process to ensure that whistleblower education letters are provided promptly. The WPC plans to collaborate with SSA's Office of Mission Support to enhance whistleblower rights education on SSA's internal electronic platforms.

# Social Security-Related Imposter Scams

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- Public Outreach and Education
- Scam-Related Criminal Investigations and Prosecutions
- Civil Enforcement
- 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

The Federal Trade Commission (FTC) reported that, in 2024, consumers lost \$12.5 billion<sup>1</sup> to scams, including government imposter scams. SSA remains the top federal agency used in schemes by criminals to defraud Americans out of their hard-earned money. As scams continue to rise, our coordinated scam outreach and education efforts are more important than ever to protect consumers and empower them to "slam the scam."

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 combatting 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 6, 2025, OIG and SSA co-led the 6<sup>th</sup> annual National Slam the Scam Day, which is part of the FTC's National Consumer Protection Week. On National Slam the Scam Day and throughout the year, 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, passed a **resolution** by Unanimous Consent designating March 6, 2025, as *National Slam the Scam Day*.
- On March 12, 2025, Senator Rick Scott held a hearing where witnesses **testified** about the impacts of senior loneliness, including an increased vulnerability to scams.
- Shared and promoted resources on **[ssa.gov/scam](https://ssa.gov/scam)**, social media, blog posts, and through more traditional outreach methods such as by providing presentations, brochures, and flyers.
- Elected federal, state, and local representatives amplified our message by sharing scam awareness content on social media and through official press releases.
- We partnered with federal agencies, state and local government, law enforcement agencies, Offices of Attorneys General, special interest groups, and nonprofit organizations to increase our coverage and impact.
- Financial institutions, retailers, and other private-sector entities committed to sharing scam awareness information and resources with their customers, helping to extend the reach of our messaging to critical points of contact.

1. **Consumer Sentinel Network Data Book 2024**

# National Slam the Scam Day

## March 6, 2025



X (formerly Twitter)  
**18.4 Million**  
#SlamtheScam chats



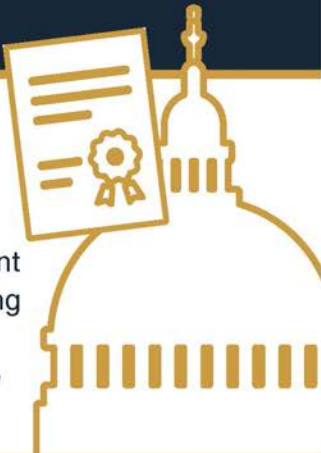
Facebook  
**6.9 Million**  
#SlamtheScam followers



Instagram  
**47,000**  
reach from Slam the Scam posts

### Senate Resolution

Senate passed by  
Unanimous Consent  
**S.Res.118** designating  
March 6, 2025 as  
**National Slam the  
Scam Day**



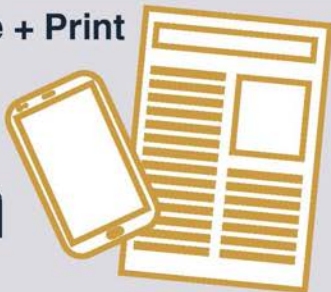
Radio Audience:

**234,000**



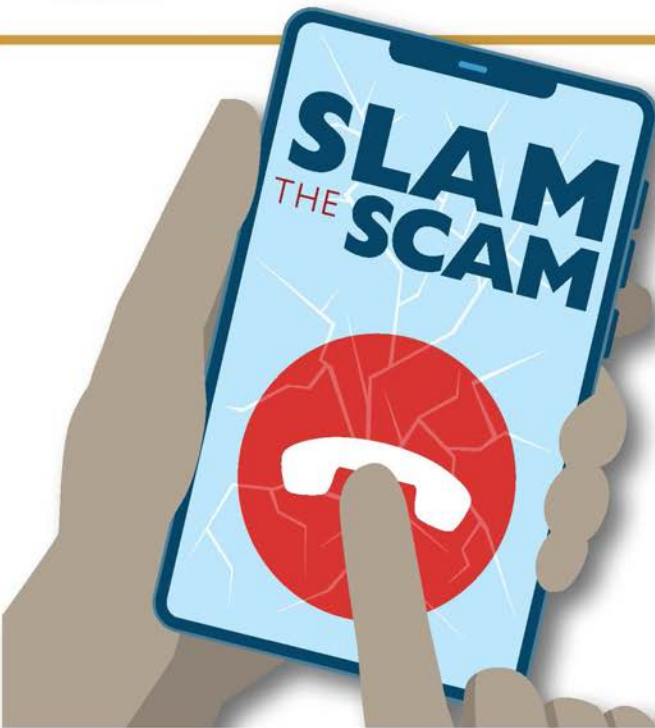
Total Online + Print  
Audience:

**282  
million**



Television Audience:

**744,000**



Note: All figures in this graphic are estimates.

March 2025 | Produced at U.S. taxpayer expense.

## Scam-Related Criminal Investigations and Prosecutions

OIG criminal investigators and investigative counsel work diligently to develop leads, prosecute criminals, and disrupt scams.

**Below, we highlight two Social Security-related scam cases.**

### ■ Three Indian Nationals Sentenced to Prison for Call Center Scam

In a significant call center scam investigation, a U.S. District Court judge sentenced three members of a conspiracy that extorted millions of dollars from hundreds of victims, most of whom were elderly U.S. citizens.

The scheme, which took place between 2017 and 2020, involved India-based call centers where participants impersonated SSA and other government employees to coerce victims into believing they were under investigation. The “federal authority” on the phone convinced victims that the only way to clear their name was to purchase gift cards and transfer the redemption codes to the call center or mail cash in a package to a name and address provided by the fraudsters. The funds were then collected by a network of “runners” or money mules in the U.S. who would deplete the gift card funds and retrieve the packages.

This joint investigation involved HSI, the Treasury Inspector General for Tax Administration (TIGTA), USPIS, FBI, and Heber Springs Police Department (Arkansas), and led to the successful prosecution of the case.

During this reporting period, three of the conspirators, who had previously pleaded guilty to charges including conspiracy to commit mail fraud and conspiracy to commit mail fraud and wire fraud, were sentenced. In October 2024, Conspirator A, a citizen of

India who was illegally residing in the U.S., was sentenced to 18 months of incarceration, followed by 3 years of supervised release, and ordered to pay \$225,221 in restitution to victims of the scheme. In November 2024, Conspirator B, considered the ringleader of this scheme, a citizen of India and legal permanent resident in the U.S., was sentenced to 188 months of incarceration, followed by 3 years of supervised release. He was ordered to pay \$3,541,258 in restitution to victims of the scheme, joint and several liability with some co-conspirators. In January 2025, Conspirator C, a citizen of India illegally residing in the U.S., was sentenced to 54 months of incarceration, followed by 3 years supervised release, and ordered to pay \$1,685,703 in restitution to victims of the scheme, in joint and several liability with some co-conspirators.

In prior proceedings between October 2021 and February 2023, six additional co-conspirators were sentenced, with restitution payments ranging from \$242,230 to \$940,234 to be paid to victims of the scheme. The co-conspirators also received sentences ranging from 26 to 71 months of incarceration, with four of them also receiving an additional 3 years of supervised release.

### ■ Member of “Tech Support” Scheme Sentenced to Prison

In a second scam-related investigation, a U.S. District Court judge, sentenced an individual involved in a “tech support” scam to federal prison.

The scam involved fraudsters who opened fictitious bank accounts used to launder proceeds from a nationwide elder-fraud scam. The fraudsters targeted unsuspecting victims who used online services from various corporations, falsely claiming that their accounts were compromised or experiencing technical issues. Victims were told that in order to address these issues, they needed to wire money to business accounts controlled by the conspirators. Once these funds were received,

the scammers transferred the funds to other bank accounts to conceal and disguise those funds.

We participated in this joint investigation with the FBI, USPIS, and TIGTA. In September 2024, the individual pleaded guilty to conspiracy to commit concealment money laundering. In December 2024, he was sentenced by a U.S. District Court judge to 87 months of incarceration, followed by 3 years of supervised release. He was also ordered to forfeit \$5,500,000 in fraudulent proceeds.

## 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.

## 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 two Quarterly Scam Updates covering the third quarter of FY 2024 (April 1, 2024, to June 30, 2024) and the fourth quarter of FY 2024 (July 1, 2024, to September 30, 2024).

# National Anti-Fraud Committee

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The National Anti-Fraud Committee (NAFC) is a partnership between SSA and OIG that supports strategies for combatting fraud, waste, and abuse in SSA programs and operations. NAFC's co-chairs are SSA's Deputy Commissioner (DC) for the Office of Mission Support and OIG's Chief of Government Relations. Other SSA voting members include all of its DCs, Chief Actuary, and General Counsel. Non-voting members include SSA's Associate Commissioner (AC) and Deputy Assistant AC for the Office of Financial Policy and Program Integrity, Lead Regional Commissioner for Fraud, Chief Information Security Officer, and all of OIG's Assistant IGs and the Chief Counsel to the IG.

NAFC meets quarterly to share information and create concrete steps for addressing SSA fraud. In addition to its quarterly meetings, NAFC 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 2024 Semiannual Report to Congress, SSA and OIG jointly held the fourth annual National Anti-Fraud Summit in July 2024 to understand and address fraud issues facing SSA. This Summit focused in-part on artificial intelligence and included presentations on current trends, updates, and outcomes in the SSA referral and investigative processes. Insights gained from the Summit helped SSA and OIG identify new opportunities for fraud detection and prevention, particularly in response to fraudulent attempts to redirect social security benefits through unauthorized changes to direct deposit information. Additionally, during this reporting period, NAFC held two quarterly meetings, in November 2024 and March 2025.

# Appendix A-M

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- **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:** Significant Monetary Recommendations from Prior Fiscal Years for Which Corrective Actions Have Not Been Completed
- **Appendix F:** Significant Non-monetary Recommendations from Prior Fiscal Years for Which Corrective Actions Have Not Been Completed
- **Appendix G:** Open Recommendations and Reports with Unimplemented Recommendations
- **Appendix H:** Management Decisions Made Regarding Reports Issued in a Previous Reporting Period
- **Appendix I:** Closed Audits and Investigations Not Available to the Public
- **Appendix J:** *Federal Financial Management Improvement Act of 1996 Compliance*
- **Appendix K:** Instances of Social Security Administration Interference or Refusal to Provide Information
- **Appendix L:** Peer Reviews
- **Appendix M:** Investigations Involving Senior Government Employees Where Allegations of Misconduct Were Substantiated



## Reporting Requirements

This report meets the requirements of the *Inspector General Act of 1978*, as amended, and includes information as mandated by Congress.<sup>1</sup>

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	19-20
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	48-58
5(a)(3)	A summary of significant investigations closed during the reporting period	9-16; 27-28
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	37-39
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	59
5(a)(7)	The information described under section 804(b) of the <i>Federal Financial Management Improvement Act of 1996</i> (Public Law 104–208, §101(f) [title VIII], 31 U.S.C. 3512 note)	61
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	63
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	63

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.

Section	Requirement	Page(s)
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	63
5(a)(11)	Statistical tables showing— A. the total number of investigative reports issued during the reporting period; B. the total number of persons referred to the Department of Justice for criminal prosecution during the reporting period; C. the total number of persons referred to State and local prosecuting authorities during the reporting period; and D. the total number of indictments and criminal informations during the reporting period that resulted from any prior referral to prosecuting authorities	4-5
5(a)(12)	A description of the metrics used for developing the data for the statistical tables under paragraph 5(a)(11)	4-5
5(a)(13)	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— A. the name of the senior government employee, if already made public by the Office; and B. a detailed description of— i. the facts and circumstances of the investigation; and ii. the status and disposition of the matter, including— I. if the matter was referred to the Department of Justice, the date of the referral; and II. if the Department of Justice declined the referral, the date of the declination	64
5(a)(14)	A. A detailed description of any instance of whistleblower retaliation, including information about the official found to have engaged in retaliation; and B. What, if any, consequences the establishment actually imposed to hold the official described in subparagraph (A) accountable	17
5(a)(15)	Information related to interference by the establishment, including— A. a detailed description of any attempt by the establishment to interfere with the independence of the Office, including— i. with budget constraints designed to limit the capabilities of the Office; and 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 B. a summary of each report made to the head of the establishment under section 6(c)(2) during the reporting period	62

Section	Requirement	Page(s)
5(a)(16)	Detailed descriptions of the particular circumstances of each—	60
	A. inspection, evaluation, and audit conducted by the Office that is closed and was not disclosed to the public; and	
	B. investigation conducted by the Office involving a senior Government employee that is closed and was not disclosed to the public	

## 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, 2024, through March 31, 2025				
	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.	18	\$2,465,642,004	\$0	\$2,465,642,004
B. Which were issued during the reporting period. <sup>1</sup>	6	\$421,158,705	\$13,517	\$421,172,222
<b>Subtotal (A + B)</b>	<b>24</b>	<b>\$2,886,800,709</b>	<b>\$13,517</b>	<b>\$2,886,814,226</b>
<b>Less:</b>				
C. For which a management decision was made during the reporting period.				
i. Dollar value of disallowed costs. <sup>2</sup>	4	\$772,286,236	\$0	\$772,286,236
ii. Dollar value of costs not disallowed. <sup>2</sup>	1	\$9,956	\$0	\$9,956
<b>Subtotal (i + ii)</b>	<b>5</b>	<b>\$772,296,192</b>	<b>\$0</b>	<b>\$772,296,192</b>
D. For which no management decision had been made by the end of the reporting period. <sup>2</sup>	22	\$2,114,504,517	\$13,517	\$2,114,518,034

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: (1) two reports have one recommendation recorded in C.i. and two recommendations recorded in D.; and (2) one report has two recommendations recorded in C.i. and one recommendation recorded in D.

## 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, 2024, through March 31, 2025		
	Number of Reports	Dollar Value
A. For which no management decision had been made by the commencement of the reporting period.	20	\$12,135,618,544
B. Which were issued during the reporting period. <sup>1</sup>	5	\$156,560,184
<b>Subtotal (A + B)</b>	<b>25</b>	<b>\$12,292,178,728</b>
<b>Less:</b>		
C. For which a management decision was made during the reporting period.		
i. Dollar value of costs agreed to by management. <sup>2</sup>	2	\$1,001,286
ii. Dollar value of costs not agreed to by management.	1	\$118,378
<b>Subtotal (i + ii)</b>	<b>3</b>	<b>\$1,119,664</b>
D. For which no management decision had been made by the end of the reporting period. <sup>2</sup>	24	\$12,291,059,064

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) one report has one recommendation recorded in C.i. and one recommendation recorded in D.; and (2) one report has one recommendation recorded in C.i. and two recommendations recorded in D.

## Office of Audit Reports Issued

We issued 13 audit products during this reporting period. *The Inspector General Act of 1978*, as amended, requires that we identify 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](#) except for the Peer Review Report (Report Number 072404), which is required to be posted on the reviewed agency's website. The Social Security Administration's Major Management and Performance Challenges During Fiscal Year 2024 is available at [this link](#).

### Reports with Non-monetary Findings October 1, 2024, through March 31, 2025

Report Title	Report Number	Issue Date	Management Challenge(s) <sup>1</sup>	Management Decision <sup>2</sup>
The Social Security Administration's Major Management and Performance Challenges During Fiscal Year 2024	022401	11/05/2024	N/A <sup>3</sup>	N/A
The Social Security Administration's Financial Reporting for Fiscal Year 2024	152401	11/13/2024	N/A <sup>4</sup>	N/A
Overpayments Assessed in Fiscal Years 2020 Through 2023	062405	02/20/2025	Improper Payments	N/A
Fiscal Year 2024 Assessment of the Social Security Administration's Charge Card Programs	032416	02/28/2025	N/A <sup>5</sup>	N/A
Office of the Inspector General Audit Recommendations that Had Not Been Implemented as of January 29, 2025	002505	03/03/2025	N/A <sup>6</sup>	N/A
Manager-to-Manager Application for Critical Case Processing	072305	03/17/2025	Service Delivery	Yes
External Quality Control Review of the Audit Organization of the Department of Energy, Office of the Inspector General	072404	03/31/2025	N/A <sup>7</sup>	N/A

1. This column identifies the management challenge(s) for each issued audit report. For a list of the six 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 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.

3. N/A for the Management Challenge indicates this was a mandatory report.

4. N/A for the Management Challenge indicates this was a mandatory report.

5. N/A for the Management Challenge indicates this was a mandatory report.

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

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

**Reports with Questioned Costs October 1, 2024, through March 31, 2025**

Report Title	Report Number	Issue Date	Management Challenge(s)	Dollar Value	Management Decision
Match of New York City Death Information Against Social Security Administration Records	022333	12/17/2024	Improper Payments	<b>\$90,408,051</b>	No
State Workers' Compensation Offset (Colorado and Minnesota)	022403	01/30/2025	Improper Payments, Disability Programs	<b>\$3,903</b>	No
Match of Idaho Death Information Against Social Security Administration Records	062410	03/06/2025	Improper Payments	<b>\$5,531,878</b>	No
The Social Security Administration's International Workloads in Processing Center 8	012305	03/07/2025	Improper Payments, Service Delivery	<b>\$20,972</b>	No
Single Audit of the State of Mississippi for the Fiscal Year Ended June 30, 2023	772501	03/07/2025	Disability Programs	<b>\$13,517</b>	No
Rejection of State Death Reports	042304	03/17/2025	Improper Payments, Modernize IT	<b>\$325,193,901</b>	No
<b>Total</b>				<b>\$421,172,222</b>	

**Reports with Funds Put to Better Use October 1, 2024, through March 31, 2025**

Report Title	Report Number	Issue Date	Management Challenge(s)	Dollar Value	Management Decision
Match of New York City Death Information Against Social Security Administration Records	022333	12/17/2024	Improper Payments	<b>\$24,276,454</b>	No
State Workers' Compensation Offset (Colorado and Minnesota)	022403	01/30/2025	Improper Payments, Disability Programs	<b>\$388,353</b>	No
Match of Idaho Death Information Against Social Security Administration Records	062410	03/06/2025	Improper Payments	<b>\$619,181</b>	No

Reports with Funds Put to Better Use October 1, 2024, through March 31, 2025					
Report Title	Report Number	Issue Date	Management Challenge(s)	Dollar Value	Management Decision
The Social Security Administration's International Workloads in Processing Center 8	012305	03/07/2025	Improper Payments, Service Delivery	\$190,446	No
Rejection of State Death Reports	042304	03/17/2025	Improper Payments, Modernize IT	\$131,085,750	No
Total				\$156,560,184	

# Significant Monetary Recommendations from Prior Fiscal Years for Which Corrective Actions Have Not Been Completed



Unimplemented Significant  
Monetary Recommendations  
Fiscal Years 2017 – 2024 (through March 31)  
**TOTALING \$4,656,042,459**

Report Title, Report Number, Issue Date  
Unimplemented Recommendation(s), Dollar Value(s)

## ■ Fiscal Year 2024

Nothing to include for this period.

## ■ Fiscal Year 2023

### Allegations of Representative Payees' Misuse of Benefits

(A-09-19-50797 – issued 9/29/23)

**\$1,417,220 Funds Put to Better Use**

**Recommendation 1:** Take corrective action for the 135 allegations we identified in all 3 samples of our audit.

**\$184,779,799 Funds Put to Better Use**

**Recommendation 2:** Based on the results of its actions for our sampled allegations, take corrective action for the remaining population of 14,777 beneficiaries whose allegations were still pending.

### Manually Processed Old-Age, Survivors and Disability Insurance Benefit Termination Actions

(A-07-21-51043 – issued 9/27/23)

**\$53,362,441 Questioned Costs**

**Recommendation 2:** Establish, and instruct employees to use, a centralized resource with preferred query tools and worksheets to assist employees in obtaining all beneficiary entitlement information necessary to accurately process manual termination actions.

### Follow-up Review of Self-employment Earnings Removed from the Master Earnings File

(A-06-21-51020 – issued 9/26/23)<sup>1</sup>

**\$67,137,261 Funds Put to Better Use**

**Recommendation 3:** Delete all disclaimed self-employment income for Tax Years 2012 through 2019 that remain in the earnings suspense file unless the earnings were reported with a name that clearly differs from that on the earnings record to which they were originally posted.

1. The Social Security Administration (SSA) considers this recommendation implemented; however, the Office of the Inspector General (OIG) disagrees.

### Statutory Benefit Continuation for Disability Beneficiaries

(A-07-21-51105 – issued 9/25/23)

**\$197,448,587 Questioned Costs**

**Recommendation 4<sup>2</sup>:** Improve systems to ensure medical cessation dates are recorded correctly on Supplemental Security Income records.

**\$68,446,451 Questioned Costs**

**Recommendation 5:** Improve systems to ensure Summary of Benefits and Coverage payments to Disability Insurance beneficiaries and auxiliary beneficiaries are stopped in accordance with applicable statutes, regulations, and policy.

### Workers' Compensation Lump-sum Settlements<sup>3</sup>

(012308 – issued 9/21/23)

**\$359,839,314 Questioned Costs**

**Recommendation 9:** Review the 193,950 workers' compensation cases in our population to identify and correct the estimated 151,281 cases with errors.

### The Social Security Administration's Controls over Modernized Development Worksheets<sup>4</sup>

(A-02-22-51157 – issued 9/18/23)

**\$841,409,257 Questioned Costs**

**Recommendation 2:** Implement controls to ensure employees take all actions requested before they close Modernized Development Worksheets.

## Fiscal Year 2022

### Work Review Determinations for Disabled Beneficiaries

(A-07-21-51012 – issued 9/29/22)

**\$456,252,223 Questioned Costs**

**Recommendation 2:** In the system that will replace eWork, incorporate controls to increase the accurate processing of work continuing disability reviews (CDR) and functionality to expand automation of work CDR processing and effectuation, including those involving multiple entitlements, reducing the need for manual actions.

### Incorrect Old-Age, Survivors and Disability Insurance Benefit Payment Computations that Resulted in Overpayments

(A-07-18-50674 – issued 5/26/22)

**\$368,326,080 Questioned Costs**

**Recommendation 1:** Improve Agency systems to automate benefit computations and reduce the need for manual processing.

2. SSA considers this recommendation implemented; however, OIG disagrees.

3. SSA considers this recommendation implemented; however, OIG disagrees.

4. SSA considers this recommendation implemented; however, OIG disagrees.

### Deceased Beneficiaries in Suspended Payment Status

(A-08-19-50800 – issued 11/22/21)

**\$48,423,411 Questioned Costs**  
**\$7,983,516 Funds Put to Better Use**

**Recommendation 3:** Verify and post death information, where appropriate, for the remaining beneficiaries in the State Death population.

**\$14,130,460 Questioned Costs**  
**\$7,993,948 Funds Put to Better Use**

**Recommendation 4:** Instruct technicians to take appropriate actions on the remaining beneficiaries in the Death Suspense population.

**\$149,718,615 Questioned Costs**  
**\$16,709,589 Funds Put to Better Use**

**Recommendation 5<sup>5</sup>:** Establish systems criteria to identify Old-Age, Survivors and Disability Insurance beneficiaries in Address Suspense who are likely deceased, such as identifying beneficiaries suspended for prolonged periods who do not have activity on any SSA records since their suspension. Once established, SSA should update policy to instruct technicians to search for death information.

### Fiscal Year 2021

#### Overpayments with Recovery Agreements that Will Extend Beyond 2049

(A-07-19-50775 – issued 9/28/21)

**\$1,240,312,343 Funds Put to Better Use**

**Recommendation 1:** Establish consistent criteria to ensure it identifies existing overpayments for which the Recovery of Overpayments, Accounting and Reporting system deleted a portion of the overpayment balance as part of a plan to address the untracked debt amount when it implements a solution to the Recovery of Overpayments, Accounting and Reporting system limitation.

#### Follow-up on Underpayments Payable to Terminated Old-age, Survivors and Disability Insurance Beneficiaries

(A-09-19-50848 – issued 12/11/20)<sup>6</sup>

**\$142,298,569 Questioned Costs**  
**\$6,706,311 Funds Put to Better Use**

**Recommendation 3:** Identify and take action on the population of terminated beneficiaries with underpayments payable to eligible beneficiaries and individuals.

5. SSA considers this recommendation implemented; however, it has not provided sufficient information to enable our audit team to verify that it has fully implemented it.

6. SSA considers this recommendation implemented; however, OIG disagrees.

## ■ Fiscal Year 2020

### The Social Security Administration's Rejection of State Electronic Death Registration Reports

(A-08-18-50499 – issued 9/21/20)<sup>7</sup>

**\$84,615 Questioned Costs**  
**\$62,943 Funds Put to Better Use**

**Recommendation 3:** Include a Numident match in the Death Information Processing System, or similar process, to assess Online Verification System discrepancies before rejecting an Electronic Death Registration report.

## ■ Fiscal Year 2019

### Old-Age, Survivors and Disability Insurance Beneficiaries with Overpayments on Suspended and Terminated Records

(A-07-18-50317 – issued 9/25/19)

**\$17,976,178 Questioned Costs**

**Recommendation 2:** Establish a process to identify overpayments that exist on suspended or terminated Social Security numbers that the Re-entitled Beneficiaries process does not detect, so the Agency can transfer and recover them via benefit withholding.

### Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits

(A-04-18-50651 – issued 5/15/19)<sup>8</sup>

**\$15,101,940 Questioned Costs**

**Recommendation 2:** Review and take action to remove the overpayment balance from the 4,690 terminated contingently liable beneficiaries and transfer the debt balance to the original debtor for an immediate payment of the overpayment or seek recovery through additional debt collection tools.

## ■ Fiscal Year 2018

### The Social Security Administration's Use of Administrative Tolerance Waivers

(A-04-16-50145 – issued 8/01/18)

**\$12,568,202 Questioned Costs**

**Recommendation:** Establish controls in the new Debt Management Product, as part of its Debt Management modernization initiative, that ensure technicians can only use the administrative tolerance waiver for overpayments allowable under the provision.

7. SSA considers this recommendation implemented; however, OIG disagrees.

8. SSA considers this recommendation implemented; however, OIG disagrees.

### Higher Benefits for Dually Entitled Widow(er)s Had They Delayed Applying for Retirement Benefits

(A-09-18-50559 – issued 2/14/18)<sup>9</sup>

**\$485,911 Questioned Costs**  
**\$36,300 Funds Put to Better Use**

**Recommendation 1:** Take action, as appropriate, for the 41 beneficiaries identified by our audit.

**\$131,332,025 Questioned Costs**  
**\$9,811,164 Funds Put to Better Use**

**Recommendation 2:** Evaluate the results for the 41 beneficiaries in our sample and determine whether SSA should review the remaining population of 13,514 beneficiaries.

## ■ Fiscal Year 2017

### Widow(er)s Eligible for an Earlier Initial Month of Entitlement

(A-09-17-50187 – issued 8/07/17)<sup>10</sup>

**\$285,191,557 Questioned Costs**

**Recommendation 2:** Determine the feasibility of reviewing the remaining population of widow(er)s who may be eligible for additional months of benefits before their application filing date and could have chosen an earlier initial month of entitlement.

9. SSA considers these recommendations implemented; however, OIG disagrees.

10. SSA considers this recommendation implemented; however, OIG disagrees.

# Significant Non-monetary Recommendations from Prior Fiscal Years for Which Corrective Actions Have Not Been Completed



Unimplemented Significant  
Non-monetary Recommendations  
Fiscal Years 2017 – 2024 (through September 30)

Report Title, Report Number, Issue Date  
Unimplemented Recommendation(s)

## ■ Fiscal Year 2024

Nothing to include for this period.

## ■ Fiscal Year 2023

### Digital Identity in my Social Security

(142307 – issued 9/26/23)

**Recommendation 1:** This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.

### Processing Non-citizens' Original Social Security Numbers Electronically Through Enumeration Programs

(A-08-22-51136 – issued 9/20/23)<sup>1</sup>

**Recommendation 1:** Cross-reference the 1,185 non-citizens' records with multiple Social Security numbers (SSN). (We provided these SSNs under separate cover.)

### The Social Security Administration's Determinations of Supplemental Security Income Recipients' Real Properties

(022328 – issued 9/01/23)

**Recommendation 2:** Add system controls to ensure employees review for possible prior Non-Home Real Property ownership for properties that may have been owned or sold within the look-back period and whether the sales are subject to transfers of resource rules.

**Recommendation 5:** Add system controls to ensure living arrangements are reviewed and updated for changes during redeterminations if information from property searches conflict with other information in SSA records.

### Numberholders Age 100 or Older Who Did Not Have Death Information on the Numident

(A-06-21-51022 – issued 7/31/23)<sup>2</sup>

**Recommendation 1:** Use the death information already in its records to input death information on 2.5 million numberholders' Numident records.

1. The Social Security Administration (SSA) considers this recommendation implemented; however, the Office of the Inspector General (OIG) disagrees.  
2. SSA considers this recommendation implemented; however, OIG disagrees.

### Manual Processes for Resource-intensive Workloads

(A-07-19-50882 – issued 7/21/23)

**Recommendation 1:** Implement measures to uniformly assess cost savings, effectiveness, and return on investment for automation enhancements, including bots, that affect manual workloads.

### The Social Security Administration's Oversight of Beneficiaries Who Receive Benefits Under the Direct Express® Debit Card Program

(A-04-20-50977, 6/22/23)<sup>3</sup>

**Recommendation 1:** Develop a standardized statement for SSA employees to confirm the beneficiary or representative payee's intent to enroll into the Direct Express® Debit Card program and explain Comerica Bank is the financial institution that will mail the debit card and provide instructions on activating the card. The standardized statement could also include such information as the Direct Express® customer service telephone number.

## ■ Fiscal Year 2022

### Numident Death Alerts

(A-06-21-51086 – issued 9/30/22)<sup>4</sup>

**Recommendation 2:** Establish a timeliness goal for resolution of Numident death alerts.

**Recommendation 4:** Establish management controls to periodically ensure Numident death alerts are resolved in a timely manner.

### The Social Security Administration's Enumeration Services During the COVID-19 Pandemic

(A-15-21-51015 – issued 9/30/22)<sup>5</sup>

**Recommendation 2:** Update quality control reviews to include comparison of the SSN Application Process inputs to an applicant-submitted Form SS-5 and evidentiary documents and provide feedback to the technicians who made input errors (such as race and ethnicity) or did not use the appropriate evidentiary documents.

**Recommendation 3:** Revise enumeration policy to include clear instructions for when Form SSA-5002 is required and how to properly document the form.

### Agile Software Development at the Social Security Administration

(A-14-20-50947 – issued 8/24/22)<sup>6</sup>

**Recommendation 4:** Strengthen its controls to more effectively enforce implementation of the updated Agile guidance among projects and teams.

### Follow-up on Deceased Beneficiaries and Recipients with No Death Information on the Numident

(A-09-20-50936 – issued 5/4/22)<sup>7</sup>

**Recommendation 2:** Take action, as appropriate, to record death information in the Numident for the 15,714 beneficiaries identified by our current audit.

**Recommendation 3:** Take appropriate action to record death information to the Numident for the 595,514 beneficiaries identified by our prior audits.

3. SSA considers this recommendation implemented; however, it has not provided sufficient information to enable our audit team to verify that it has fully implemented it.
4. SSA considers these recommendations implemented; however, OIG disagrees.
5. SSA considers these recommendations implemented; however, OIG disagrees.
6. SSA considers this recommendation implemented; however, OIG disagrees.
7. SSA considers these recommendations implemented; however, OIG disagrees.

### **Students Whose Benefits Were Erroneously Terminated When They Reached Age 18**

(A-09-19-50823 – issued 4/22/22)

**Recommendation 5:** Update the Title II Redesign System to ensure it generates an alert when SSA has terminated benefits to a child upon attaining age 18; however, the benefit record indicates the individual is a full-time student after they attain age 18.

## **Fiscal Year 2021**

### **The Social Security Administration's Administrative Finality Policy**

(A-01-19-50859 – issued 5/28/21)

**Recommendation:** Finalize its decision on updating its administrative finality policy and execute an action plan with specific milestones to ensure any updates are implemented timely.

## **Fiscal Year 2020**

### **Miscellaneous Benefit Suspensions for Old-Age, Survivors and Disability Insurance Beneficiaries**

(A-07-19-50799 – issued 9/21/20)

**Recommendation 3:** Implement controls, such as systems alerts and management reports, to identify beneficiaries in miscellaneous suspense status and ensure employees take corrective actions timely.

### **Beneficiaries with Representative Payees and Earnings**

(A-02-17-50143 – issued 3/5/20)

**Recommendation 4:** Revise notices sent to beneficiaries and their representative payees informing them of benefit increases due to additional earnings to include the employer(s)

name, earnings amounts, a reminder to report errors to SSA, and instructions on reporting errors.

## **Fiscal Year 2019**

### **Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits**

(A-04-18-50651 – issued 5/15/19)

**Recommendation 3:** Establish controls to remove the outstanding debt from terminated contingently liable beneficiaries and transfer the balance to the original debtor for an immediate payment of the overpayment or seek recovery through additional debt collection tools when available.

## **Fiscal Year 2018**

### **Higher Benefits for Dually Entitled Widow(er)s Had They Delayed Applying for Retirement Benefits**

(A-09-18-50559 – issued 2/14/18)<sup>8</sup>

**Recommendation 4:** Determine whether it should develop additional controls to ensure it informs widow(er) beneficiaries of their option to delay their application for retirement benefits.

## **Fiscal Year 2017**

### **The Social Security Administration's Telework Program and Its Effect on Customer Service (Congressional Response Report)**

(A-04-17-50267 – issued 7/12/17)<sup>9</sup>

**Recommendation 3:** Determine the effect telework has on customer wait times when a field office experiences an unusually high number of visitors.

8. SSA considers this recommendation implemented; however, OIG disagrees.

9. SSA considers this recommendation implemented; however, OIG disagrees.

## Open Recommendations and Reports with Unimplemented Recommendations

The Social Security Administration Office of the Inspector General has open recommendations dating from fiscal year (FY) 2012. All recommendations from FYs prior to FY 2012 are closed. 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, 2024			
Reports with Open Recommendations			
Fiscal Year	Number of Reports with Unimplemented Recommendations	Number of Unimplemented Recommendations	Dollar Value of Aggregate Potential Cost Savings
2024	28	105	\$11,866,613,389
2023	24	69	\$1,774,608,550
2022	14	36	\$1,248,159,776
2021	7	9	\$1,417,396,013
2020	3	3	\$147,558
2019	7	14	\$619,163,817
2018	6	8	\$171,817,193
2017	3	4	\$657,415,697
2016	3	7	\$27,974,234
2015	2	2	\$0
2014	5	5	\$136,153
2013	1	1	\$0
2012	2	2	\$133,694,565
<b>TOTAL</b>	<b>105</b>	<b>265</b>	<b>\$17,917,126,945</b>

Below is additional detail for each report included in the Number of Reports column above. All audit reports referenced in this Appendix are available on our website at [this link](#).

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Legacy Systems Modernization and Movement to Cloud Services	142312	9/26/2024	01	N/A
			02	N/A
			03	N/A
			04	N/A
			05	N/A
			06	N/A
			07	N/A
			08	N/A
Earnings Evaluations for Disability Claimants	A-07-21-51017	9/26/2024	01	N/A
			02	N/A
Representative Payee Reviews and Educational Visits	A-13-17-50195	9/26/2024	01	N/A
Representative Payees Not in the Electronic Representative Payee System	052401	9/25/2024	01	\$3,376,721
			02	\$1,236,501,972
			03	N/A
			04	N/A
Development and Implementation of the Debt Management Product	142313	9/25/2024	05	N/A
			06	N/A
			07	N/A
			08	N/A
			10	N/A
			11	N/A
			12	N/A
Supplemental Security Income Ineligibility Determinations and Payment Suspensions Based on Failure to Provide Information	A-02-22-51135	9/25/2024	01	\$647,273,628
			02	N/A
Security Assessment and Authorization Process	A-14-21-51093	9/25/2024	01	N/A
			04	N/A
			05	N/A
			06	N/A
			07	N/A
			08	N/A
			09	N/A
			10	N/A
			11	N/A
			19	N/A

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Unclaimed Social Security Administration Assets Held by States and the District of Columbia	062329	9/24/2024	01	\$933,414
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	01	\$1,119,103
			02	\$3,704,487
			03	\$9,076,468
			04	N/A
			05	N/A
Discrepancies in the Electronic Representative Payee System	052402	9/18/2024	01	\$518,056
			02	\$22,266,046
			03	N/A
			04	N/A
Disabled Beneficiaries Receiving Direct Payments Who Previously Had Representative Payees	052403	9/17/2024	01	\$2,159,470
			02	\$885,173,179
			03	N/A
Follow-up on the Accuracy of the Social Security Administration's Manual Billing Process to Collect Medicare Premiums	012310	9/3/2024	01	\$249,304
			02	\$166,311,808
			03	N/A
Security of Common Control Providers	142319	8/28/2024	01	N/A
			02	N/A
			03	N/A
			04	N/A
The Social Security Administration's Processing of Priority Cases	A-04-21-51033	8/8/2024	01	\$33,960

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Security of Business Services Online	022329	8/7/2024	01	N/A
			04	N/A
			05	N/A
			06	N/A
			07	N/A
			08	N/A
			09	N/A
			10	N/A
			11	N/A
			12	N/A
			13	N/A
			14	N/A
Social Security Administration's Enterprise Risk Management	022323	8/5/2024	01	N/A
			02	N/A
Follow-up Review of Numident Death Information Not Included on the Death Master File	062301	7/31/2024	01	N/A
			02	N/A
Cross-referred Social Security Numbers	062308	7/31/2024	01	\$43,148
			02	\$100,935,898
			03	\$68,447,685
			04	N/A
			05	N/A
Challenges in Recovering Supplemental Security Income Overpayments	A-07-21-51018	7/30/2024	02	\$7,263,926,122
			05	N/A
			07	N/A
			08	N/A
			09	N/A
Reducing Processing Centers' Pending Actions	022313	6/28/2024	01	N/A
			02	N/A
			03	\$387,566,942
Match of State Department Death Information Against Social Security Administration Records	062313	5/31/2024	01	\$42,742,795
			02	N/A
			03	N/A
The Social Security Administration's Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2023	152309	5/24/2024	01	N/A

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Customer Wait Times in the Social Security Administration's Field Offices and Card Centers	152307	5/17/2024	01	N/A
			02	N/A
Disability Payments to Beneficiaries or Recipients Receiving Illinois or Texas Workers' Compensation Benefits	A-06-20-50922	5/17/2024	01	\$28,594,221
			03	N/A
Impact of Undetected Marriages on Social Security Administration Payments	012317	4/17/2024	01	\$629,321
			02	\$30,129
			04	\$18,894,259
The Social Security Administration's Enforcement of the Earnings Test	A-08-21-51049	2/2/2024	01	N/A
			02	N/A
			03	\$148,014,267
			04	N/A
			05	\$29,365,023
			07	\$81,069,424
			08	N/A
			10	\$86,579
Follow-up: The Social Security Administration's Implementation of Mail Procedures	042312	1/25/2024	02	N/A
Allegations of Representative Payees' Misuse of Benefits	A-09-19-50797	9/29/2023	01	\$1,417,220
			02	\$184,779,799
			05	N/A
Mobile Phone Security	A-14-19-50811	9/28/2023	07	N/A
Ransomware Prevention and Response	142309	9/27/2023	02	N/A
			03	N/A
			04	N/A
			05	N/A
			06	N/A
Security of the Web Identification, Authentication, and Access Control Systems	142311	9/27/2023	02	N/A
			05	N/A
			06	N/A
			07	N/A
			08	N/A
Whistleblower Protection for Contractors	152306	9/27/2023	09	N/A
			03	N/A

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Manually Processed Old-Age, Survivors and Disability Insurance Benefit Termination Actions	A-07-21-51043	9/27/2023	02	\$53,362,441
			03	N/A
Windfall Offset Determinations	A-09-18-50697	9/27/2023	02	N/A
			04	N/A
Follow-up Review of Self-employment Earnings Removed from the Master Earnings File	A-06-21-51020	9/26/2023	01	N/A
			02	N/A
			03	\$67,137,261
Digital Identity in my Social Security	142307	9/26/2023	01	N/A
			02	N/A
Statutory Benefit Continuation for Disability Beneficiaries	A-07-21-51105	9/25/2023	01	N/A
			04	\$197,448,587
			05	\$68,446,451
The Social Security Administration's Determinations of Supplemental Security Income Recipients' Trusts	A-02-21-51026	9/22/2023	03	N/A
			04	N/A
			05	N/A
Workers' Compensation Lump-sum Settlements	012308	9/21/2023	01	N/A
			02	N/A
			04	\$360,073
			05	N/A
			07	N/A
			08	N/A
			09	\$359,839,314
Dedicated Accounts for Supplemental Security Income Recipients	A-04-21-51031	9/20/2023	06	N/A
Processing Non-citizens' Original Social Security Numbers Electronically Through Enumeration Programs	A-08-22-51136	9/20/2023	01	N/A
			02	N/A
			03	N/A
			04	N/A
			05	N/A
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	N/A
			02	N/A
			03	\$408,147
The Social Security Administration's Controls over Modernized Development Worksheets	A-02-22-51157	9/18/2023	01	N/A
			02	\$841,409,257
			03	N/A

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
The Social Security Administration's Determinations of Supplemental Security Income Recipients' Real Properties	022328	9/1/2023	02	N/A
			03	N/A
			04	N/A
			05	N/A
			06	N/A
Controls over the Social Security Administration's National 800-number Service During the COVID-19 Pandemic	A-02-21-51079	8/29/2023	01	N/A
			02	N/A
Funds Dedicated to Address Program Integrity and Hearings Backlog Workloads	A-15-19-50885	8/14/2023	01	N/A
			02	N/A
Numberholders Age 100 or Older Who Did Not Have Death Information on the Numident	A-06-21-51022	7/31/2023	01	N/A
			02	N/A
			03	N/A
Manual Processes for Resource-intensive Workloads	A-07-19-50882	7/21/2023	01	N/A
			03	N/A
			04	N/A
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	N/A
Edit Routines Used to Reinstate Wage Items from the Earnings Suspense File	A-03-21-51013	6/12/2023	02	N/A
			03	N/A
Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2022	A-15-22-51183	5/5/2023	01	N/A
Numident Death Alerts	A-06-21-51086	9/30/2022	02	N/A
			04	N/A
			07	N/A
The Social Security Administration's Enumeration Services during the COVID-19 Pandemic	A-15-21-51015	9/30/2022	02	N/A
			03	N/A
			05	N/A
			06	N/A
			10	N/A
Work Review Determinations for Disabled Beneficiaries	A-07-21-51012	9/29/2022	02	\$456,252,223
			04	\$91,370,748
			05	N/A

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Follow-up on Controls over Special Payment Amount Overpayments for Social Security Beneficiaries	A-09-19-50794	9/29/2022	02	\$87,251,186
			03	N/A
The Social Security Administration's Challenges and Successes in Obtaining Data to Determine Eligibility and Payment Amounts	A-01-21-51029	9/23/2022	01	N/A
Follow-up on Processing Internal Review Service Alerts for Supplemental Security Income Recipients	A-03-18-50277	9/20/2022	04	N/A
The Social Security Administration's Oversight of Disability Determination Services' Financial Management	A-15-21-51117	9/20/2022	09	N/A
Agile Software Development at the Social Security Administration	A-14-20-50947	8/24/2022	04	N/A
			08	N/A
Incorrect Old-Age, Survivors and Disability Insurance Benefit Payment Computations that Resulted in Overpayments	A-07-18-50674	5/26/2022	01	\$368,326,080
The Social Security Administration's Mail Processing During the COVID-19 Pandemic	A-08-21-51115	5/13/2022	01	N/A
			02	N/A
			03	N/A
			08	N/A
The Social Security Administration's Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2021	A-15-21-51121	5/11/2022	01	N/A
Follow-up on Deceased Beneficiaries and Recipients with No Death Information on the Numident	A-09-20-50936	5/4/2022	01	N/A
			02	N/A
			03	N/A
Students Whose Benefits Were Erroneously Terminated When They Reached Age 18	A-09-19-50823	4/22/2022	04	N/A
			05	N/A
Deceased Beneficiaries in Suspended Payment Status	A-08-19-50800	11/22/2021	02	N/A
			03	\$56,406,927
			04	\$22,124,408
			05	\$166,428,204
			06	N/A
			07	N/A
			09	N/A

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Overpayments with Recovery Agreements that Will Extend Beyond 2049	A-07-19-50775	9/28/2021	01	\$1,240,312,343
The Social Security Administration's Processing of Misuse Allegations of Individual Representative Payees	A-13-18-50712	6/14/2021	04	\$106,435
			06	\$2,038,969
The Social Security Administration's Administrative Finality Policy	A-01-19-50859	5/28/2021	01	N/A
Follow-up on Underpayments Payable to Terminated Old-Age, Survivors and Disability Insurance Beneficiaries	A-09-19-50848	12/11/2020	03	\$149,004,880
			04	N/A
Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible for Childhood Disability Benefits	A-13-18-50714	12/10/2020	05	N/A
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	N/A
Social Security Administration Beneficiaries Eligible for Total and Permanent Disability Federal Student Loan Discharge	A-06-17-50281	11/9/2020	01	\$25,933,386
Miscellaneous Benefit Suspensions for Old-Age, Survivors and Disability Insurance Beneficiaries	A-07-19-50799	9/21/2020	03	N/A
The Social Security Administration's Rejection of State Electronic Death Registration Reports	A-08-18-50499	9/21/2020	03	\$147,558
Beneficiaries with Representative Payees and Earnings	A-02-17-50143	3/5/2020	04	N/A
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	N/A
			04	N/A
The Social Security Administration's Controls for Identifying Potentially Fraudulent Internet Claims	A-09-18-50655	9/13/2019	07	N/A

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Supplemental Security Income Underpayments Due Deceased Recipients	A-06-18-50608	9/10/2019	02	\$467,994,323
			03	N/A
Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement	A-09-16-50077	8/6/2019	02	\$1,068,642
			03	\$114,353,897
			04	N/A
			05	N/A
Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits	A-04-18-50651	5/15/2019	01	\$2,668,837
			02	\$15,101,940
			03	N/A
Supplemental Security Income Underpayments	A-15-18-50612	12/28/2018	01	N/A
Effectiveness of the Social Security Administration's Medicare Non-utilization Project	A-08-17-50261	9/19/2018	02	\$17,583,591
The Social Security Administration's Use of Administrative Tolerance Waivers	A-04-16-50145	8/1/2018	01	\$12,568,202
Manual Adjustments to Old-Age, Survivors and Disability Insurance Overpayments	A-07-18-50294	4/9/2018	04	N/A
Undeliverable Social Security Number Cards	A-15-17-50279	4/2/2018	06	N/A
Higher Benefits for Dually Entitled Widow(er)s Had They Delayed Applying for Retirement Benefits	A-09-18-50559	2/14/2018	01	\$522,211
			02	\$141,143,189
			04	N/A
Customer Wait Times in the Social Security Administration's Field Offices	A-04-18-50260	2/6/2018	02	N/A
Widow(er)s Eligible for an Earlier Initial Month of Entitlement	A-09-17-50187	8/7/2017	01	\$261,821
			02	\$285,191,557
The Social Security Administration's Telework Program and Its Effect on Customer Service	A-04-17-50267	7/12/2017	03	N/A
Individual Representative Payees Who Do Not Have a Social Security Number in the Social Security Administration's Payment Records	A-09-16-50159	2/17/2017	02	\$371,962,319
The Social Security Administration's Plan to Achieve Self-Support Program	A-08-16-50030	9/27/2016	01	N/A
			02	N/A
			03	N/A

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Households With Multiple Children Receiving Supplemental Security Income Payments Because of Mental Impairments	A-08-14-14098	3/2/2016	01	N/A
Higher Retirement Benefits Payable to Families of Disabled Beneficiaries	A-09-14-34080	2/2/2016	01	\$537,737
			02	\$27,436,497
			03	N/A
Supplemental Security Income Overpayments Pending a Collection Determination by the Social Security Administration	A-07-15-15030	9/22/2015	04	N/A
Fraud Risk Performance Audit of the Social Security Administration's Disability Programs	A-15-15-25002	4/29/2015	04	N/A
Auxiliary Beneficiaries Who Do Not Have Their Own Social Security Number	A-01-14-14036	9/29/2014	02	\$136,153
Payments to Individuals with Deaths Reported in California from 1980 to 1987	A-06-14-21416	8/14/2014	02	N/A
Supplemental Security Income Recipients Who Had Not Cashed Their Checks Within 1 Year	A-09-13-23023	4/7/2014	04	N/A
Improper Use of Children's Social Security Numbers	A-03-12-21269	3/31/2014	03	N/A
Supplemental Security Income Telephone Wage Reporting	A-15-12-11233	2/6/2014	02	N/A
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	N/A
Beneficiaries Who Had Not Cashed their Social Security Checks Within 1 Year	A-09-10-20133	7/19/2012	01	\$133,694,565
Title II Deceased Beneficiaries Who Do Not Have Death Information on the Numident	A-09-11-21171	7/9/2012	01	N/A

\*Denotes that report contains significant unimplemented recommendation as reported in [Appendix E](#) or [Appendix F](#).

## Management Decisions Made Regarding Reports Issued in a Previous Reporting Period

During this period, the Social Security Administration (SSA) made management decisions associated with seven different reports that had been issued during a previous reporting period (prior to October 1, 2024). 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.

Report Number	Report Title	Report Date	Recommendation Number	Date of SSA Decision	Dollar Value of Recommendation
A-07-18-50743	System Alerts for Beneficiaries Identified by the Delinquent Debt Trigger File	6/9/2021	01	10/3/2024	\$36,806,243
A-13-17-50161	Spouses and Widow(er)s with Unverified Government Pensions	8/4/2024	03	1/29/2025	\$128,334
A-07-21-51105	Statutory Benefit Continuation for Disability Beneficiaries	9/25/2023	02	3/31/2025	\$297,689,888
			04	12/20/2024	\$197,448,587
A-09-19-50797	Allegations of Representative Payees' Misuse of Benefits	9/29/2023	06	12/13/2024	\$217,928
A-08-21-51049	The Social Security Administration's Enforcement of the Earnings Test	2/2/2024	10	12/20/2024	\$86,579
012317	Impact of Undetected Marriages on Social Security Administration Payments	4/17/2024	03	3/27/2025	\$240,254,939
A-07-21-51018	Challenges in Recovering Supplemental Security Income Overpayments	7/30/2024	01	3/28/2025	\$783,358

## Closed Audits and Investigations Not Available to the Public

### ■ *Office of Audit*

We did not issue any audits during this period that were not made available to the public.

### ■ *Office of Investigations*

We investigated allegations that a senior government employee was improperly managing assigned cases and that the Office of Hearings Operations (OHO) had no interest in addressing the issue. Our investigation found that while the employee had not managed an assigned case docket in an adequate or timely manner, OHO management were aware of and actively addressing the senior government employee's performance issues. OHO management had interceded prior to the investigation to initiate a timelier management of the employee's docket, providing directives, which were being followed by the employee. No further action was taken.

We also investigated allegations that a senior government employee of our Office of Investigations violated federal ethics rules by using an official title to obtain gifts generally unavailable to the public. Our investigation substantiated that a portion of the employee's travel associated with the incident had not been approved by management, the senior government employee had made misrepresentation about the travel to management, made numerous deceptive statements to investigators, and may have violated ethical standards. The senior government employee was terminated in regard to an unrelated matter prior to the completion of the case.

## *Federal Financial Management Improvement Act of 1996 Compliance*

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 the milestones in a remediation plan.

Because SSA is in compliance with the *FFMIA*, it does not have a remediation plan. Therefore, we have no information to report.

## **Instances of Social Security Administration Interference or Refusal to Provide Information**

During this reporting period, we have no instances of Social Security Administration (SSA) interference with Office of the Inspector General (OIG) independence to report, and no instances to report in which SSA employees refused to provide information or assistance to the OIG.

## 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.

During this reporting period, we conducted a peer review of the U.S. Department of Energy Office of the Inspector General (OIG) audit organization. We issued our report on March 31, 2025, and made no recommendations as a result of this peer review.

The U.S. Department of Housing and Urban Development (HUD) OIG is currently conducting a peer review of our OA. The HUD OIG peer review team expects to issue its final report in June 2025. There are no outstanding recommendations from prior peer reviews we completed of other OIGs, nor from prior peer reviews conducted by other OIGs of our OA.

### ■ **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.

During this reporting period, we did not complete a peer review of any other OIG, nor did any other OIG complete a peer review of our Office of Investigations (OI). There are no outstanding recommendations from prior peer reviews we completed of other OIGs, nor from prior peer reviews other OIGs completed of OI. Our most recent completed peer review was conducted by the Department of Homeland Security OIG, which issued its report in February 2020. OI is currently undergoing a peer review by the Treasury Inspector General for Tax Administration.

## Investigations Involving Senior Government Employees Where Allegations of Misconduct Were Substantiated

There was no formal finding in regard to our investigation of a senior government employee of our Office of Investigations discussed in **Appendix I**. The employee was terminated in an unrelated matter prior to action being taken.



# Semiannual Report to Congress

October 1, 2024 – March 31, 2025

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Office of the Inspector General | OIG 85-007

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