



Office *of the* Inspector General

SOCIAL SECURITY ADMINISTRATION

*Audit Report*

Office of Personnel Management  
Deaths Not in the Social Security  
Administration's Systems

*A-01-13-23032 | August 2016*

**OIG** Office of the Inspector General  
SOCIAL SECURITY ADMINISTRATION

**MEMORANDUM**

**Date:** August 29, 2016

**Refer To:**

**To:** The Commissioner

**From:** Acting Inspector General

**Subject:** Office of Personnel Management Deaths Not in the Social Security Administration's Systems (A-01-13-23032)

The attached final report presents the results of the Office of Audit's review. Our objective was to determine whether deceased individuals in the Office of Personnel Management's annuitant file were recorded in the Social Security Administration's systems.

If you wish to discuss the final report, please call me or have your staff contact Rona Lawson, Assistant Inspector General for Audit, 410-965-9700.

  
Gale Stallworth Stone

Attachment

cc:

Acting Director, U.S. Office of Personnel Management

Acting Inspector General, U.S. Office of Personnel Management

Assistant Inspector General for Audits, U.S. Office of Personnel Management

# Office of Personnel Management Deaths Not in the Social Security Administration's Systems

## A-01-13-23032



August 2016

Office of Audit Report Summary

### Objective

To determine whether deceased individuals in the Office of Personnel Management's (OPM) annuitant file were recorded in the Social Security Administration's (SSA) systems.

### Background

In Fiscal Year 2015, SSA paid about \$932 billion under the Old-Age, Survivors and Disability Insurance (OASDI) and Supplemental Security Income programs to nearly 65 million beneficiaries and recipients. Under these programs, payment to a beneficiary or recipient terminates when the individual dies.

SSA receives death reports from other Federal agencies—but not OPM.

For our review, we obtained from OPM a copy of its annuitant file, which had 2.7 million records with dates of death through December 2013.

### Findings

OPM's annuitant file contained deaths that were not recorded in SSA's systems. SSA paid \$1.7 million in OASDI benefits to 35 deceased beneficiaries. The average payment after death was \$49,156 for an average of 84 months.

Additionally, we estimate SSA would have continued paying these beneficiaries approximately \$258,000 over the next year had the deaths not been identified.

Also, we identified six additional individuals whose deaths were on OPM's file and whose payments SSA had terminated, but whom the Agency paid after their deaths. Had SSA obtained death data regularly from OPM, the Agency could have identified these deaths earlier and prevented \$56,695 in OASDI benefits being paid after death for these six individuals.

Although we found SSA improperly paid a small number of beneficiaries—as compared to the total number of individuals receiving benefits—the cases we found represented an opportunity for SSA to reduce payments after death and improve the completeness of its Death Master File.

On July 1, 2016, SSA informed us it was negotiating with OPM to obtain monthly death reports.

### Recommendation

We recommend SSA enter into an agreement with OPM to periodically obtain its death data—with dates of death reported to OPM in calendar year 2014 forward.

SSA agreed with the recommendation. SSA plans to have a formal data exchange agreement in place with OPM in FY 2017 at no cost to the Agency.

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## ABBREVIATIONS

C.F.R.	Code of Federal Regulations
EDR	Electronic Death Registration
MBR	Master Beneficiary Record
OASDI	Old-Age, Survivors and Disability Insurance
OIG	Office of the Inspector General
OMB	Office of Management and Budget
OPM	Office of Personnel Management
Pub. L. No.	Public Law Number
SSA	Social Security Administration
SSI	Supplemental Security Income
Stat.	Statutes at Large
SSN	Social Security Number
U.S.C.	United States Code

## OBJECTIVE

Our objective was to determine whether deceased individuals in the Office of Personnel Management's (OPM) annuitant file<sup>1</sup> were recorded in the Social Security Administration's (SSA) systems.

## BACKGROUND

In Fiscal Year 2015, SSA paid about \$932 billion under the Old-Age, Survivors and Disability Insurance (OASDI) and Supplemental Security Income (SSI) programs to nearly 65 million beneficiaries and recipients.<sup>2</sup> Under these programs, payment to a beneficiary or recipient terminates when the individual dies.<sup>3</sup>

SSA receives reports of an individual's death from a number of sources, including friends and relatives of the deceased and funeral homes. SSA also receives death reports from State Bureaus of Vital Statistics as well as from some other Federal agencies<sup>4</sup>—but not OPM. Additionally, other Federal agencies, the public, and private industry rely on SSA's death information to identify deceased individuals.<sup>5</sup> For example, under the "Do Not Pay" initiative, before other Federal agencies issue any payment or award amount, they need to check SSA's Death Master File to determine whether the payment should be made.<sup>6</sup>

We have completed multiple audits related to the accuracy and completeness of SSA's death information.<sup>7</sup> Also, in November 2010, OMB issued a memorandum that strongly encouraged

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<sup>1</sup> One of OPM's functions is to provide Government-wide administration of retirement benefits and services for all Federal employees/annuitants.

<sup>2</sup> SSA, Publication 31-251, *Summary of Performance and Financial Information Report - Fiscal Year 2015*, p. 2, February 2016. *Social Security Act*, §§ 201 *et seq.* and 1601 *et seq.*, 42 U.S.C. §§ 401 *et seq.* and 1381 *et seq.*

<sup>3</sup> 20 C.F.R. §§ 404.311(b), 404.316(b)(1), and 416.1334.

<sup>4</sup> SSA receives death reports from such agencies as the Department of Veterans Affairs and the Department of Health and Human Services' Centers for Medicare and Medicaid Services.

<sup>5</sup> SSA provides its Death Master File to the Department of Commerce, which, in turn, sells it to public and private customers. *Social Security Act*, § 205 (r), 42 U.S.C. § 405 (r).

<sup>6</sup> Presidential Memorandum, *Enhancing Payment Accuracy Through a "Do Not Pay List,"* June 18, 2010. Office of Management and Budget (OMB) Memorandum M-12-11, *Reducing Improper Payments through the "Do Not Pay List,"* April 12, 2012. *Improper Payments Elimination and Recovery Improvement Act of 2012*, Pub. L. No. 112-248, 126 Stat. 2390, 2392, 2393 (2013). This law was enacted to emphasize the need for Federal agencies to address improper payments, including payments after death.

<sup>7</sup> SSA OIG, *The Social Security Administration's Efforts to Process Death Reports and Improve its Death Master File* (A-09-03-23067), January 2003; *Match of Veterans Affairs' Historical Death File against the Social Security Administration's Benefit Rolls* (A-01-05-35086), June 2006; *Sources of Erroneous Death Entries Input into the Death Master File* (A-06-09-29095), February 2009; *Title II Deceased Beneficiaries Who Do Not Have Death Information on the Numident* (A-09-11-21171), July 2012; *Numberholders Age 112 or Older Who Did Not Have a Death Entry on the Numident* (A-06-14-34030), March 2015.

Federal agencies to share data to support important Administration initiatives, including reduced risk of waste, fraud, and abuse with respect to public programs.<sup>8</sup>

To ensure SSA has more complete death information, we obtained historical annuitant death data from OPM through December 2013 (see Appendix A for our scope and methodology). We verified the names, Social Security numbers (SSN), and dates of birth using SSA’s Enumeration Verification System.<sup>9</sup> We then matched the verified records to SSA’s payment files<sup>10</sup> and Death Master File.

## RESULTS OF REVIEW

OPM’s annuitant file contained deaths that were not recorded in SSA’s systems. SSA paid \$1.7 million in OASDI benefits after 35 beneficiaries died. The average payment after death was \$49,156. Additionally, we estimate SSA would have continued to pay approximately \$258,000 over the next year to these beneficiaries if the benefit payments were not stopped. Table 1 shows the results of our review.

**Table 1: Results Summary**

Description	Results
Individuals OPM Listed As Deceased	2,669,245
Individuals from OPM’s File that Validated Through SSA’s Enumeration Verification System <sup>11</sup>	1,917,444
Deceased Individuals per OPM’s File Who Were Not on SSA’s Death Master File and Who Were Not Receiving OASDI Benefits or SSI Payments <sup>12</sup>	24,859
Individuals Whom SSA Paid OASDI Benefits After Death—OIG Confirmed Death	35
OASDI Benefits SSA Issued After the Individuals Died	\$1,720,464
Estimated Annual Savings by Stopping the OASDI Benefits to Deceased Individuals <sup>13</sup>	\$258,190

<sup>8</sup> OMB, M-11-02, *Sharing Data While Protecting Privacy* (November 3, 2010).

<sup>9</sup> The Enumeration Verification System is used to verify SSNs, names, and dates of birth from files received from outside sources against SSA’s records.

<sup>10</sup> The Master Beneficiary Record (MBR) contains information on OASDI benefit payments, and the Supplemental Security Record contains information on SSI payments.

<sup>11</sup> See Table 2 for more information on issues with the OPM records.

<sup>12</sup> We did not confirm deaths for this group since SSA did not maintain current address information in its records for individuals who are not receiving OASDI benefits or SSI payments.

<sup>13</sup> We multiplied the monthly benefit payment by 12 months.

Description	Results
SSA Payments Issued After Death that Were Recovered as of May 2016	\$112,557
Average Payment After Death	\$49,156
Average Number of Months Paid After Death	84
Range of Confirmed Dates of Death	March 1991 – October 2013
Individuals Whom SSA Paid OASDI Benefits After Death but Terminated Benefits Independent of the OPM Data	6
Funds SSA Could Have Saved by Obtaining OPM's Data <sup>14</sup>	\$56,695

## Reliability of OPM Data

As shown in Table 1, of the 2.7 million deceased records OPM provided, only 1.9 million verified through SSA's Enumeration Verification System—that is, the SSNs, names, and dates of birth provided by OPM matched SSA's records. Therefore, we only matched the 1.9 million records against SSA's payment files and Death Master File. The remaining 751,801 did *not* verify through SSA's Enumeration Verification System. Separately, we independently identified other issues with 641,996 of the 2.7 million records, such as invalid or missing data fields. See Table 2 for additional information about these issues.

OPM provided the data in four files. The majority of the issues we found with the data were from records in the two "purged" files that contained older records that were no longer active in OPM's systems.

**Table 2: Issues Found in OPM Data**

Type of Issue	Total Records	Purged Records	Active Records
Multiple Issues (described below)	370,933	370,925	8
Date of Birth – Future Date	96,384	96,384	0
Date of Death – Invalid ('01001900')	91,582	91,582	0
Date of Death – Future Date	45,566	45,566	0
SSN Missing	30,934	10,938	19,996
Name Missing	6,452	5,184	1,268
Date of Birth – Invalid ('01001900')	110	110	0

<sup>14</sup> We compared the date SSA terminated benefits to January 2014 when the OPM data were provided for our review to calculate the OASDI benefits SSA could have prevented from being paid after the individual's death.



Type of Issue	Total Records	Purged Records	Active Records
Date of Death – False (individual alive) <sup>15</sup>	19	9	10
Date of Birth – Missing	14	14	0
Name – Invalid <sup>16</sup>	2	1	1
<b>Total</b>	<b>641,996</b>	<b>620,713</b>	<b>21,283</b>

We confirmed 35 beneficiaries’ deaths in OPM’s records—and the deaths matched exactly to the dates of death in OPM’s annuitant file for 31 beneficiaries. The remaining four beneficiaries’ confirmed dates of death did not match OPM’s data.<sup>17</sup> For two of the four beneficiaries, the date of death matched the year and month, though the day differed by 1 day. For the third beneficiary, OPM had an invalid date of death of January 00, 1900, whereas the confirmed date of death from the death certificate for the beneficiary was September 21, 2010. For the fourth beneficiary, OPM had an invalid date of death of April 5, 2099, but SSA posted a date of death of April 4, 2011 on its records.

Alternatively (as shown in Table 2), we found that 19 beneficiaries were alive even though OPM had a date of death for them in its files.

## Confirmed Deaths

We confirmed that SSA paid \$1.7 million in OASDI benefits after 35 beneficiaries died. Table 3 shows the confirmed deaths by State.

**Table 3: Beneficiaries Paid After Death - by State**

State <sup>18</sup>	Beneficiaries	Payments After Death	Recovered by SSA as of May 2016
District of Columbia	7	\$441,818	\$0
Maryland	4	\$126,908	\$0
Florida	3	\$101,115	\$34,730

<sup>15</sup> During our audit, we confirmed these individuals were still alive.

<sup>16</sup> In the “name” field, one record had the SSN and date of birth combined, and one record had what appeared to be a street address.

<sup>17</sup> In 11 of the 35 cases with a death certificate, LexisNexis recorded a date of death. In nine cases, the date of death matched OPM’s records and the death certificate, while, in two cases, the date of death differed by 1 or 2 days.

<sup>18</sup> The States in this table represent the address on the beneficiaries’ MBR at the time of our analysis—these were not necessarily the same States of reported death. For example, one beneficiary’s MBR had an address in the State of New York, yet she died in the State of Nevada. Additionally, three beneficiaries died outside the United States.

State <sup>18</sup>	Beneficiaries	Payments After Death	Recovered by SSA as of May 2016
Ohio	3	\$76,481	\$11,972
Georgia	2	\$74,664	\$0
Illinois	2	\$290,230	\$1,873
Michigan	2	\$101,256	\$0
New York	2	\$129,636	\$3,378
Arizona	1	\$16,312	\$16,312
California	1	\$53,952	\$0
Delaware	1	\$89,301	\$0
Louisiana	1	\$47,852	\$1,644
Missouri	1	\$59,293	\$0
Oklahoma	1	\$5,865	\$211
Texas	1	\$23,193	\$429
Utah	1	\$41,139	\$41,139
Washington	1	\$15,524	\$346
Wisconsin	1	\$25,926	\$523
<b>Totals</b>	<b>35</b>	<b>\$1,720,464</b>	<b>\$112,557</b>

For example, a Georgia woman was receiving OASDI benefits. OPM's file had a date of death of January 27, 2007 for her. We obtained a death certificate that matched OPM's date of death, and we referred the case to our investigators in November 2015. Our investigators contacted the deceased beneficiary's son, who claimed he had reported his mother's death to SSA. He also stated that, because the benefits continued to be deposited after he reported the death, he did not think he was doing anything wrong by using those funds. SSA terminated the benefits in November 2015. SSA paid \$68,192 after death from January 2007 through October 2015. As of May 2016, SSA had not recovered any payments after death. Our Office of Investigations closed the case because the U.S. Attorney's Office declined to pursue the matter. In June 2016, our Office of Counsel entered into a settlement agreement with the deceased beneficiary's son requiring that he pay a \$63,446 civil monetary penalty.

In another example, we identified an Ohio man with a date of death of November 13, 2011 on OPM's annuitant file who was receiving OASDI benefits. We obtained a death certificate from the State of Ohio that contained the same date of death as on OPM's file. We referred the case to our Office of Investigations in October 2015, which resulted in SSA terminating the benefits in November 2015. SSA paid \$37,126 after death from November 2011 through October 2015. The Agency had recovered \$11,849 as of May 2016. The case was declined for prosecution.

## *Savings for Benefits Stopped by SSA that Could Have Been Stopped Sooner with the OPM Data*

In addition to the 35 cases for which we confirmed the deaths, SSA could have prevented \$56,695 in OASDI benefits being paid after death for 6 additional individuals had it obtained the OPM data—rather than rely on other sources for the death information. SSA learned of the deaths—*independent of OPM*—and terminated the benefits. However, OPM had the death information earlier than SSA. For example, one beneficiary died on September 29, 2011. This death was in OPM’s file that we received in January 2014. SSA had stopped the benefits as of February 2015. Had SSA known about the death in January 2014, it could have prevented 12 months of benefits, totaling \$5,329, being paid after death.<sup>19</sup>

## **Pending Death Confirmations**

One beneficiary’s death confirmation was pending. We were unable to locate a death certificate in the State that was listed on SSA’s records for the beneficiary’s address. SSA suspended the benefits in April 2016; and, as of August 1, 2016, the benefits were still suspended (that is, the beneficiary had not contacted SSA regarding the non-receipt of benefits in May, June, July, or August). A notation on SSA’s records indicates that the beneficiary may have died in Mexico in June 2011. SSA paid this beneficiary \$12,844 from June 2011 to March 2016.

## **SSA Improvements in Death Data Management**

SSA is improving its death information. As of Fiscal Year 2016, SSA was working on its Death Processing Redesign, which is a multi-year project to improve the accuracy and consistency of death information, identify and reduce improper payments, and reduce the likelihood of the improper release of personally identifiable information.

Also, SSA continues working with States to increase the use of the Electronic Death Registration (EDR) process. EDR is an automated process by which the States provide SSA a death report within 24 hours of receipt from the State’s Bureau of Vital Statistics. The expansion of EDR supports SSA’s Strategic Plan as an initiative to assist in preventing improper payments by detecting unreported or discrepant dates of death by processing reports timely and accurately. As of June 2016, 43 States, New York City, and the District of Columbia were providing SSA with death data through the EDR process.<sup>20</sup>

Additionally, on July 1, 2016, SSA informed us that it had formally requested monthly reports of death from OPM and is currently in negotiations with OPM to obtain these reports. According to SSA, OPM has agreed that it can supply most of the data elements SSA has requested, while it is

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<sup>19</sup> This individual received \$17,835 in OASDI benefits for 41 months—from the September 2011 date of death through when SSA terminated benefits in February 2015.

<sup>20</sup> SSA, Instruction, EDR-Rev 9, *Electronic Death Registration Implementation by Region* (June 7, 2016).

verifying others and researching the approximate expected volume of new death records. Once all negotiations are complete, SSA will begin collaborating with OPM on drafting a new Information Exchange Agreement and developing the remaining project timeline.

## CONCLUSIONS

Although we had some issues with data accuracy in OPM's annuitant file, it included 35 deaths not recorded in SSA's systems. The issues we found with OPM data significantly decreased when reviewing the active records as compared to the purged records. Also, because we reviewed historical OPM death data through December 2013, only deaths reported to OPM from 2014 to the present would need to be analyzed going forward.

SSA paid \$1.7 million in OASDI benefits to these 35 deceased beneficiaries. The average payment after death was \$49,156 for an average of 84 months. While we found SSA improperly paid a small number of beneficiaries—as compared to the total number of individuals receiving payments—the cases we found represent an opportunity for SSA to reduce benefits paid after death and improve the completeness of its Death Master File.

## RECOMMENDATION

We recommend SSA enter into an agreement with OPM to periodically obtain its death data—with dates of death reported to OPM in calendar year 2014 forward.

## AGENCY COMMENTS

SSA agreed with the recommendation. SSA plans to have a formal data exchange agreement in place with OPM in FY 2017, at no cost to the Agency. For the full text of SSA's comments, see Appendix B.



Rona Lawson  
Assistant Inspector General for Audit

# *APPENDICES*

## Appendix A – SCOPE AND METHODOLOGY

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To accomplish our objective, we:

- Reviewed applicable sections of the *Social Security Act* and the Social Security Administration’s (SSA) rules, policies, and procedures.
- Reviewed prior Office of the Inspector General (OIG) reports.
- Prepared and obtained appropriate approvals for a Memorandum of Understanding between the OIG and Office of Personnel Management (OPM).
- Requested Federal employee annuitant data from OPM.
- Obtained data from OPM in January 2014 containing 2,669,245 individuals listed as deceased through 2013—provided in 4 separate files.
- Processed the 2.7 million OPM records through SSA’s Enumeration Verification System to validate the Social Security numbers, names, and dates of birth, which resulted in 1,917,444 verified records.
- Matched the 1.9 million records to SSA’s payment files<sup>1</sup> and Death Master File.
- Identified 55 individuals from the 1.9 million verified records whom OPM had recorded as deceased but who were receiving Old-Age, Survivors and Disability Insurance (OASDI) benefits or Supplemental Security Income (SSI) payments.<sup>2</sup>
- Identified six individuals whose benefits SSA had terminated after we received OPM death data but before we independently verified the date of death.<sup>3</sup>
- Mailed letters to the individuals who were receiving OASDI or SSI payments from SSA but who had a date of death recorded in OPM’s files and attempted to contact the person via telephone to verify his/her identity.

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<sup>1</sup> We matched the SSNs in the OPM files to the SSNs in SSA’s payment files for individuals receiving OASDI benefits and SSI payments, as well as the SSNs of representative payees. We did not identify any deceased representative payees who were managing OASDI or SSI funds.

<sup>2</sup> We identified one beneficiary whose last known address was outside the United States. We also identified a beneficiary who had a Social Security number incorrectly recorded in SSA’s systems; and SSA corrected the record after we referred the case to the Agency in January 2016.

<sup>3</sup> SSA could have identified these deaths sooner if it had been receiving OPM’s death records on a periodic basis.

- Requested a death certificate from the State that matched the current address in SSA’s system for each individual who was receiving OASDI or SSI payments but who had a date of death on OPM files. For cases that we received a State response with no death record on file, we researched the individual in LexisNexis to determine whether he/she had an address in a different State than what SSA had listed. If so, we then requested a death certificate from that State.
- Referred cases with a death certificate or questionable deaths to our Office of Investigations to determine deceased status and whether potential fraud occurred—that is, someone used the funds SSA paid after death. If the Office of Investigations notified us that it declined to pursue a case, we then referred the case to SSA for action (and provided SSA with a copy of the death certificate if appropriate).
- Calculated benefits SSA issued after the individuals’ confirmed date of death.
- Calculated the amount of funds paid after the date of death that SSA recovered as of May 2016.
- Calculated the amount of savings as a result of our identification of the individuals in current pay who were deceased—by multiplying the monthly benefit payment by 12 months.
- Calculated the amount SSA could have prevented paying after death had it received the OPM data in January 2014 instead of the date SSA found out about the death—independent of OPM—and terminated benefits.

We conducted our review from October 2015 through June 2016 in Boston, Massachusetts. The principal entities reviewed were the Offices of the Deputy Commissioners for Operations and Systems. We tested the data obtained for our audit and determined them to be sufficiently reliable to meet our objective—and we noted data issues in the “Reliability of OPM Data” section of this report under Results of Review. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## Appendix B – AGENCY COMMENTS

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### SOCIAL SECURITY

#### MEMORANDUM

Date: August 03, 2016 Refer To: S1J-3

To: Gale S. Stone  
Acting Inspector General

From: Frank Cristaudo /s/  
Counselor to the Commissioner

Subject: Office of the Inspector General Draft Report, “Office of Personnel Management Deaths Not in the Social Security Administration’s Systems” (A-01-13-23032)--INFORMATION

Thank you for the opportunity to review the draft report. Please see our attached comments.

Please let me know if we can be of further assistance. You may direct staff inquiries to Gary S. Hatcher at (410) 965-0680.

Attachment



**COMMENTS ON THE OIG DRAFT REPORT, “OFFICE OF PERSONNEL MANAGEMENT DEATHS NOT IN THE SOCIAL SECURITY ADMINISTRATION’S SYSTEMS” (A-01-13-23032)**

We appreciate the report’s acknowledgement that despite some of the issues with the Office of Personnel Management’s death data, you found an extremely small number of improper payments, particularly as compared to the total amount of benefits we pay each year. In fiscal year (FY) 2015, we paid about \$932 billion under the Old-Age, Survivors and Disability Insurance and the Supplemental Security Income programs to nearly 65 million beneficiaries and recipients. The \$1.7 million overpayment cited in the report represents less than one-tenth of a percent of total benefit payments. Over the years we have made, and will continue to make, enhancements to ensure our death data is accurate and to stop payments when we receive confirmed death reports.

**Recommendation 1**

SSA enter into an agreement with OPM to periodically obtain its death data—with dates of death reported to OPM in calendar year 2014 forward.

Response

We agree. We have been working on a Death Processing Redesign project to improve our death data. We have formally requested monthly reports of death from the Office of Personnel Management (OPM) and are currently in negotiations with OPM to obtain these reports. We plan to have a formal data exchange agreement in place with OPM in FY 2017, at no cost to us.

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