



Office *of the* Inspector General

SOCIAL SECURITY ADMINISTRATION

*Audit Report*

Supplemental Security Income  
Recipients with Double-counted Old-  
Age, Survivors and Disability  
Insurance Benefits

*A-05-18-50532 | May 2019*



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

**MEMORANDUM**

**Date:** May 20, 2019

**Refer To:**

**To:** The Commissioner

**From:** Inspector General

**Subject:** Supplemental Security Income Recipients with Double-counted Old-Age, Survivors and Disability Insurance Benefits (A-05-18-50532)

The attached final report presents the results of the Office of Audit's review. The objective was to determine whether the Social Security Administration correctly processed Supplemental Security Income alerts related to double-counted Old-Age, Survivors and Disability Insurance benefits.

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.

A handwritten signature in cursive script that reads 'Gail S. Ennis'.

Gail S. Ennis

Attachment

# Supplemental Security Income Recipients with Double-counted Old-Age, Survivors and Disability Insurance Benefits

## A-05-18-50532



May 2019

Office of Audit Report Summary

### Objective

To determine whether the Social Security Administration (SSA) correctly processed Supplemental Security Income (SSI) alerts related to double-counted Old-Age, Survivors and Disability Insurance (OASDI) benefits.

### Background

The OASDI program provides benefits to wage earners and their families who meet certain criteria in the event the wage earner retires, becomes disabled, or dies. The SSI program provides payments to financially needy individuals who are aged, blind, or disabled. Individuals eligible to receive OASDI and SSI at the same time are referred to as concurrently entitled. When individuals are concurrently entitled, SSA considers OASDI benefits as income when it determines their SSI payment amount. For a concurrently entitled beneficiary who meets specific criteria, SSA systems generate an alert when SSA begins collecting an OASDI overpayment. This alert prompts staff to determine whether the overpaid amount was previously counted as income when the SSI payment amount was calculated. If it was, SSA must ensure it does not reduce the SSI payments incorrectly during the overpayment collection period.

### Findings

SSA did not always correctly process SSI alerts related to double-counted OASDI benefits for our sample of 100 cases. As a result, as of December 2018, SSA

- had erroneously processed 22 SSI recipients' cases, which resulted in the Agency underpaying them almost \$29,000 and
- had not processed 33 SSI recipients' cases, which resulted in the Agency underpaying them over \$51,000.

Further, unless SSA takes corrective actions, we estimate it will underpay 13 of the 55 individuals approximately \$4,000 in Calendar Year 2019. Based on the sample results, SSA underpaid an estimated 18,000 SSI recipients approximately \$26.7 million. Further, the Agency will underpay an estimated 4,000 individuals approximately \$1.3 million in Calendar Year 2019.

Also, as of December 2018, we had identified over 48,000 unprocessed cases with alerts pending 6 months or longer—with 41 percent pending 2 years or longer.

### Recommendations and Agency Response

We recommend SSA:

1. Correct the 55 underpayments we identified.
2. Evaluate the reasons for the case processing errors we identified and take steps to improve accuracy, such as giving refresher training.

SSA agreed with our recommendations.

### Agency Actions Resulting from the Audit

On March 5, 2019, in response to our audit, SSA provided guidance to its regional offices to instruct field offices to view the related alert lists—specifically the cases pending longer than 6 months. Accordingly, we did not make a recommendation concerning the cases unprocessed for longer than 6 months. Additionally, in its April 30, 2019 comments, SSA informed us it had processed 35 of the 55 underpayments identified in the audit.

# TABLE OF CONTENTS

Objective .....	1
Background .....	1
Results of Review .....	2
Underpaid SSI Recipients with Double-counted OASDI Benefits.....	3
Cases Unprocessed for Longer than 6 Months .....	4
Conclusions.....	4
Recommendations.....	5
Agency Comments.....	5
Agency Actions Resulting from the Audit.....	5
Appendix A – Scope and Methodology .....	A-1
Appendix B – Sampling Methodology and Results .....	B-1
Appendix C – Summary of Outstanding Alerts .....	C-1
Appendix D – Agency Comments.....	D-1

## **ABBREVIATIONS**

C.F.R.	Code of Federal Regulations
CY	Calendar Year
OASDI	Old-Age, Survivors and Disability Insurance
OIG	Office of the Inspector General
POMS	Program Operations Manual System
SSA	Social Security Administration
SSI	Supplemental Security Income

## OBJECTIVE

Our objective was to determine whether the Social Security Administration (SSA) correctly processed Supplemental Security Income (SSI) alerts related to double-counted Old-Age, Survivors and Disability Insurance (OASDI) benefits.

## BACKGROUND

The OASDI program provides benefits to wage earners and their families who meet certain criteria in the event the wage earner retires, becomes disabled, or dies.<sup>1</sup> The SSI program provides payments to financially needy individuals who are aged, blind, or disabled.<sup>2</sup> Individuals eligible to receive OASDI and SSI at the same time are referred to as concurrently entitled. When individuals are concurrently entitled, SSA considers OASDI benefits as income when it determines their SSI payment amount.<sup>3</sup> Therefore, these individuals may be due less SSI because of their OASDI entitlement.<sup>4</sup>

For a concurrently entitled beneficiary who meets specific criteria,<sup>5</sup> SSA systems generate an alert when SSA begins collecting an OASDI overpayment.<sup>6</sup> This alert prompts staff to determine whether the overpaid amount was previously counted as income when the SSI payment amount was calculated.<sup>7</sup> If it was, SSA must ensure it does not reduce the SSI payments by the recovery amount during the overpayment collection period to avoid double-counting the OASDI benefits.<sup>8</sup>

---

<sup>1</sup> 20 C.F.R. §§ 404.310, 404.315, 404.330, and 404.335 (govinfo.gov 2018).

<sup>2</sup> 20 C.F.R. § 416.110 (govinfo.gov 2018).

<sup>3</sup> 20 C.F.R. § 416.1121(a) (govinfo.gov 2018).

<sup>4</sup> 20 C.F.R. §§ 416.1100 and 416.1121 (govinfo.gov 2018).

<sup>5</sup> Staff from the Office of Systems informed us of known issues in the program used to alert technicians to records indicating double-counting of Social Security benefits that may have occurred. Specifically, the program would erroneously identify cases that were already cleared by technicians reviewing the alerts. Systems staff indicated insufficient resources prevented them from addressing the issue.

<sup>6</sup> Overpayments occur when SSA pays beneficiaries more than they are due for a given period. 20 C.F.R. § 404.501(a) (govinfo.gov 2018). According to SSA, one major cause of OASDI overpayments is disability beneficiaries' unreported work activity. SSA, *SSA's Agency Financial Report for Fiscal Year 2018*, pp. 171 to 181 (November 2018). The Office of the Inspector General has also reported on this issue. See SSA, OIG, *Incorrect Payments to Disabled Beneficiaries Who Return to Work, A-07-17-50131* (May 2018) and *Manual Adjustments to Old-Age, Survivors and Disability Insurance Overpayments, A-07-18-50294* (April 2018).

<sup>7</sup> SSA, *POMS*, SI 00830.110, C (May 14, 2007).

<sup>8</sup> 20 C.F.R. § 416.1123(b)(1) (govinfo.gov 2018).

To illustrate, a beneficiary started receiving SSI and OASDI benefits in January 2000. In November 2000, SSA notified the beneficiary he was overpaid \$150 in OASDI benefits from April through August 2000. SSA withheld \$30 per month from his January through May 2001 OASDI benefits to recover the \$150 overpayment. Therefore, SSA should not have considered the \$30 monthly payments as part of OASDI income when it calculated his SSI payments since it was already considered as income when his prior SSI payments were calculated.<sup>9</sup>

To complete our review, we obtained a list of approximately 33,000 SSI cases with alerts dated before January 1, 2017 related to double-counting of overpaid OASDI benefits.<sup>10</sup> We then selected a sample of cases to determine whether (1) benefits had been double-counted, (2) staff had processed the cases according to SSA policy, and (3) any under- or overpayments resulted from erroneously or unprocessed alerts. We also reviewed a list of SSI recipients with alerts related to double-counting of OASDI benefits to determine the status of alerts pending for longer than 6 months as of December 2018. See Appendix A for our scope and methodology.

## RESULTS OF REVIEW

SSA did not always correctly process SSI alerts related to double-counted OASDI benefits for our sample of 100 cases. As a result, 55 individuals had been underpaid almost \$80,000 as of December 2018.<sup>11</sup> Further, unless SSA takes corrective actions, we estimate 13 of the 55 individuals will be underpaid approximately \$4,000 in Calendar Year (CY) 2019.<sup>12</sup> The sample results indicated SSA underpaid an estimated 18,000 SSI recipients approximately \$26.7 million.<sup>13</sup> Further, SSA will underpay an estimated 4,000 individuals approximately \$1.3 million in CY 2019. Also, as of December 2018, we had identified over 48,000 unprocessed cases with alerts pending 6 months or longer—with 41 percent pending 2 years or longer.

---

<sup>9</sup> SSA, *POMS*, SI 00830.110, D.1 (May 14, 2007).

<sup>10</sup> We chose alerts dated before January 1, 2017 to allow SSA staff time to review and act on the records before we reviewed them. Of the 33,439 SSI recipients identified by our audit, 13,169 (39 percent) individuals' cases had alerts no longer outstanding as of December 2018. The remaining 20,270 alerts (61 percent) were still unprocessed.

<sup>11</sup> Underpayments ranged between \$9 and \$7,043 with a mean of \$1,453 and a median of \$906.

<sup>12</sup> Future expected underpayments ranged between \$78 and \$840 with a mean of \$296 and a median of \$205.

<sup>13</sup> See Appendix B for our sampling methodology and results.

## Underpaid SSI Recipients with Double-counted OASDI Benefits

For our sampled 100 cases, SSA did not always correctly process SSI alerts related to double-counted OASDI benefits, which resulted in the Agency underpaying 55 individuals almost \$80,000 as of December 2018.

- SSA erroneously processed 22 SSI recipients' cases, which resulted in the Agency underpaying them almost \$29,000.
- SSA had not processed 33 SSI recipients' cases, which resulted in the Agency underpaying them over \$51,000.<sup>14</sup>

Further, unless SSA takes corrective actions, we estimate 13 of the 55 individuals will be underpaid approximately \$4,000 in CY 2019. Our sample results indicated SSA underpaid an estimated 18,000 SSI recipients approximately \$26.7 million. Additionally, SSA will underpay an estimated 4,000 individuals approximately \$1.3 million in CY 2019.<sup>15</sup> Illustrations follow.

- In February 2013, SSA's systems alerted staff that an individual's record indicated double-counting may have occurred. SSA staff did not address the issue until December 2017. In its review, SSA did not adjust the SSI payment for all applicable months, which caused the Agency to underpay the individual an additional \$1,361 for August 2009 through July 2015.
- In September 2015, SSA's systems alerted staff that another individual's record indicated double-counting may have occurred. However, as of December 2018, staff had not addressed the issue, which caused SSA to underpay him \$2,298 starting in November 2014 with an additional \$120 expected to be underpaid in 2019.

We recommend SSA correct the 55 underpayments we identified.<sup>16</sup> We also recommend SSA evaluate the reasons for the case processing errors we identified and take steps to improve accuracy, such as giving refresher training. Of the approximately 33,000 cases in our audit population, approximately 13,000 no longer had alerts outstanding as of December 2018.

---

<sup>14</sup> For the 33 unprocessed cases, SSA did not take an action, and the original alert remained on the record.

<sup>15</sup> In cases where an underpaid individual has an overpayment on his/her benefit record, Federal regulation requires that the overpayment be netted against the underpayment rather than released directly to the recipient. 20 C.F.R. § 416.543 (govinfo.gov 2018).

<sup>16</sup> During our review of the sample, we encountered other errors outside the scope of the audit that SSA should consider in its review. Specifically, we encountered issues with how SSA staff counted OASDI benefits as income for SSI purposes, such as not including cost-of-living adjustments, not including all months of OASDI benefits in the computation of SSI payments, and counting benefits in months when they were due rather than when they were paid.

## Cases Unprocessed for Longer than 6 Months

We reviewed a list of SSI alerts related to the double-counting of OASDI benefits and found over 48,000 unprocessed cases with alerts pending 6 months or longer – with 41 percent pending 2 years or longer (see Table 1).

**Table 1: Cases with Alerts Pending for 6 Months or Longer—by Age of Alert**

Age of Alert	Number of Cases	Percent of Total
> 10 years	999	2
> 5 to 10 years	5,991	12
> 2 to 5 years	12,950	27
6 months to 2 years	28,461	59
<b>Total</b>	<b>48,401</b>	<b>100</b>

**Note:** The figures in this Table were accurate as of December 12, 2018. Of the 48,401 cases, 20,270 were part of our population of cases with alerts dated before January 1, 2017. For more information, see Appendix C.

SSA policy requires that staff diligently pursue necessary actions on cases, which means processing necessary actions within 6 months unless reasonably delayed.<sup>17</sup> SSA’s delay in processing these cases resulted in underpayments to individuals with limited income and resources.

## CONCLUSIONS

SSA did not always correctly process SSI alerts related to double-counted OASDI benefits for our sample of 100 cases, which resulted in the Agency underpaying 55 individuals almost \$80,000 as of December 2018. Further, unless SSA takes corrective actions, 13 of the 55 individuals will be underpaid approximately \$4,000 in CY 2019. Based on the sample results, SSA underpaid an estimated 18,000 SSI recipients approximately \$26.7 million. Further, the Agency will underpay an estimated 4,000 individuals approximately \$1.3 million in CY 2019. Also, as of December 2018, we had identified over 48,000 unprocessed cases with alerts pending 6 months or longer – with 41 percent pending 2 years or longer.

<sup>17</sup> SSA policy defines diligent pursuit as “. . . in light of all the facts and circumstances of a case, necessary action was undertaken and carried out as promptly as circumstances permitted.” Policy goes on to say that a reasonable delay of longer than 6 months may include heavy workloads because of an unforeseeable emergency resulting in an office closing for all or part of what would otherwise be a Federal workday. However, long periods of inaction with no effort to contact or follow up with the recipient would constitute an unreasonable delay. SSA, *POMS*, SI 04070.040, A (June 14, 2005).

## RECOMMENDATIONS

We recommend SSA:

1. Correct the 55 underpayments we identified.
2. Evaluate the reasons for the case processing errors we identified and take steps to improve accuracy, such as giving refresher training.

## AGENCY COMMENTS

SSA agreed with our recommendations. The Agency's comments are included in Appendix D.

## AGENCY ACTIONS RESULTING FROM THE AUDIT

On March 5, 2019, in response to our audit, SSA provided guidance to its regional offices to instruct field offices to view the related alert lists—specifically the cases pending longer than 6 months. Accordingly, we did not make a recommendation concerning the cases unprocessed for longer than 6 months. Additionally, in its April 30, 2019 comments, SSA informed us it had processed 35 of the 55 underpayments identified in the audit.



Rona Lawson  
Assistant Inspector General for Audit

# *APPENDICES*

## Appendix A – SCOPE AND METHODOLOGY

---

To accomplish our objective, we:

- Reviewed applicable Federal regulations and Agency policies.
- Obtained a list of 33,439 Supplemental Security Income (SSI) recipients with alerts dated before January 1, 2017 related to double-counting of Old-Age, Survivors and Disability Insurance (OASDI) benefits.
- Analyzed a sample of 100 cases to determine whether (1) benefits had been double-counted, (2) staff had processed the cases according to policy, and (3) any under- or overpayments resulted from erroneously or unprocessed alerts.
- Reviewed a list of SSI recipients with alerts related to double-counting of OASDI to determine the status of alerts pending for longer than 6 months as of December 2018.

We conducted our audit from November 2018 through January 2019 in Chicago, Illinois. We determined the data used for this audit were sufficiently reliable to meet our audit objectives. The entities audited were the Offices of the Deputy Commissioners for Operations, Systems, and Retirement and Disability Policy. 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 our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## Appendix B – SAMPLING METHODOLOGY AND RESULTS

We obtained a list of approximately 33,000 Supplemental Security Income (SSI) recipients with alerts dated before January 1, 2017 related to double-counting of Old-Age, Survivors and Disability Insurance (OASDI) benefits.<sup>1</sup> We then reviewed a sample of 100 cases to determine whether (1) OASDI benefits had been double-counted, (2) staff had processed the cases according to SSA policy, and (3) any under- or overpayments resulted from erroneously or unprocessed alerts. Of our sample of 100 individuals, the Social Security Administration (SSA) underpaid 55 a total of \$79,911 as of December 2018. Furthermore, we estimate SSA will underpay 13 of the 55 individuals approximately \$3,849 in Calendar Year 2019 if it does not take corrective action.<sup>2</sup>

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

Description	Size
SSI Recipients with Alerts Relating to Double-counted OASDI Benefits	33,439
Sample	100

**Table B–2: SSI Recipients with Payable and Possible Future Underpayments**

Description	Recipients with Underpayments	Recipients with Future Underpayments	Payable Underpayments	Future Underpayments
Sample Finding	55	13	\$79,911	\$3,849
Point Estimate	18,391	4,347	\$26,721,279	\$1,287,184
Lower Limit	15,483	2,632	\$19,464,300	\$558,897
Upper Limit	21,224	6,641	\$33,978,257	\$2,015,471

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

<sup>1</sup> We chose alerts dated before January 1, 2017 to allow Social Security Administration (SSA) staff time to review and take action on the records before we reviewed them. We obtained the list in July 2017 to ensure all alerts were aged at least 6 months.

<sup>2</sup> When an underpaid individual has an overpayment on his/her benefit record, Federal regulation requires that the overpayment be netted against the underpayment rather than released directly to the recipient. 20 C.F.R § 416.543 (govinfo.gov 2018).

## Appendix C – SUMMARY OF OUTSTANDING ALERTS

We reviewed a list of Supplemental Security Income (SSI) alerts related to the double-counting of Social Security benefits as of December 2018. We found 48,401 cases with an unworked alert that was at least 6 months old. We summarized the number of outstanding cases by State and region (see Table C–1 and Figure C–1). We then determined the oldest cases requiring review and the field offices with the highest number of outstanding cases more than 6-months-old (see Table C–2 and Table C–3).

**Table C–1: Unworked Cases by State and Region  
(Including the District of Columbia and Puerto Rico)**

Region	State	Number of Cases <sup>1</sup>
Region I (Boston) 4,139 cases	Connecticut	569
	Maine	556
	Massachusetts	2,242
	New Hampshire	129
	Rhode Island	365
	Vermont	278
Region II (New York) 4,898 cases	New York	2,830
	New Jersey	2,067
	Puerto Rico <sup>2</sup>	1
Region III (Philadelphia) 4,210 cases	Delaware	60
	Maryland	713
	Pennsylvania	1,988
	Virginia	1,144
	West Virginia	277
	District of Columbia	28
Region IV (Atlanta) 4,485 cases	Alabama	256
	Florida	586
	Georgia	404
	Kentucky	834
	Mississippi	543
	North Carolina	1,524
	South Carolina	68
	Tennessee	270
Region V (Chicago) 6,330 cases	Illinois	1,064
	Indiana	607
	Michigan	2,501
	Minnesota	561

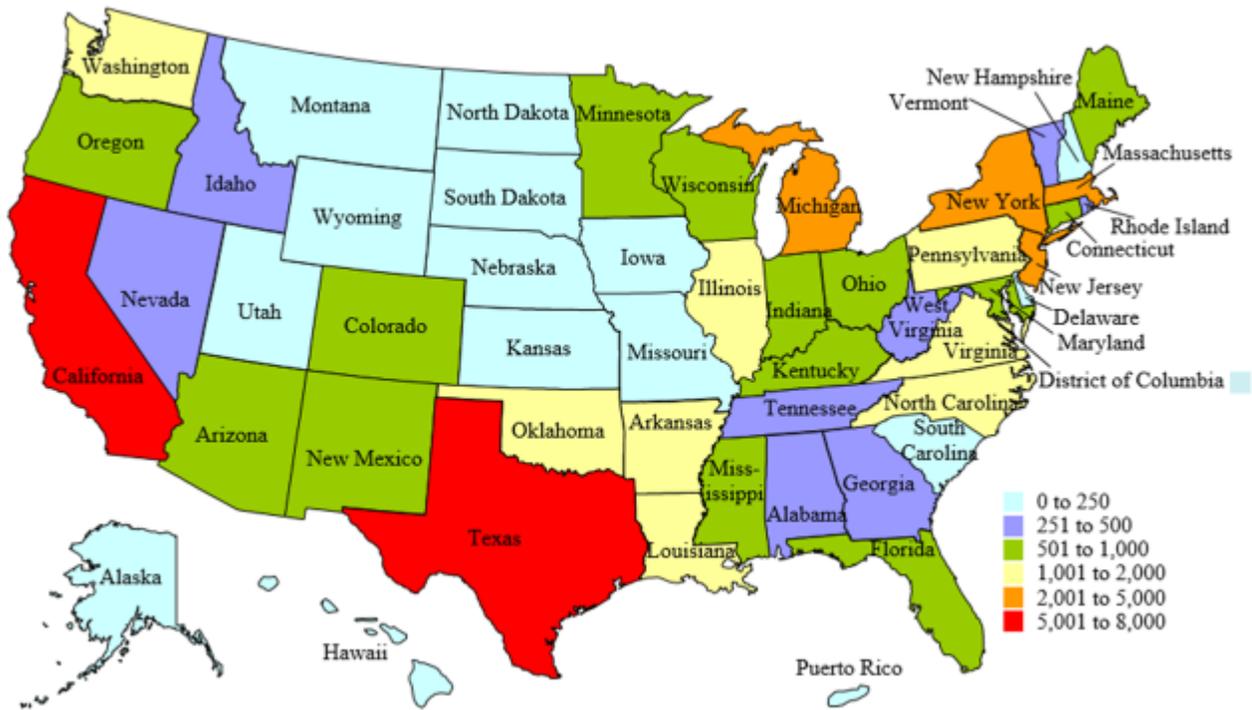
Region	State	Number of Cases <sup>1</sup>
Region V continued	Ohio	851
	Wisconsin	746
Region VI (Dallas) 12,274 cases	Arkansas	1,096
	Louisiana	1,743
	New Mexico	708
	Oklahoma	1,102
	Texas	7,616
	Arizona <sup>3</sup>	9
Region VII (Kansas City) 668 cases	Iowa	211
	Kansas	211
	Missouri	206
	Nebraska	40
Region VIII (Denver) 1,045 cases	Colorado	649
	Montana	107
	North Dakota	91
	South Dakota	47
	Utah	136
	Wyoming	15
Region IX (San Francisco) 7,162 cases	Arizona	786
	California	5,767
	Hawaii	169
	Nevada	440
Region X (Seattle) 3,190 cases	Alaska	191
	Idaho	479
	Oregon	954
	Washington	1,566
<b>Total</b>		<b>48,401</b>

**Note 1:** The figures in this table were as of December 12, 2018.

**Note 2:** Although not eligible to receive SSI while residing in Puerto Rico, underpayments may remain on an individual's record from an earlier period when he/she did not reside in Puerto Rico.

**Note 3:** Two SSA offices in our analysis physically located in Arizona were part of the Dallas Region. All other Arizona offices were part of the San Francisco Region.

**Figure C-1: Unprocessed Double-counting Alerts Pending Longer than 6 Months—by State (Including the District of Columbia and Puerto Rico)**



**Note:** The data in this figure were as of December 12, 2018. Although not eligible to receive SSI while residing in Puerto Rico, underpayments may remain on an individual’s record from an earlier period when he/she did not reside in Puerto Rico.

**Table C-2: Oldest Unworked Alerts Nationwide**

Date	Field Office	State	Region
February 16, 1984	Denver	Colorado	Region VIII
June 5, 1991	Rio Grande	New Jersey	Region II
April 26, 1994	Brockton	Massachusetts	Region I
April 23, 1996	Bridgeton	New Jersey	Region II
December 24, 1996	Cambridge	Massachusetts	Region I

**Note:** The figures in this table were as of December 12, 2018.

**Table C-3: Field Offices with the Highest Number of Unworked Cases**

Field Office	State	Region	Number of Cases
Springfield	Massachusetts	Region I	552
Rochester	New York	Region II	468
Dallas Oak Cliff	Texas	Region VI	361
Syracuse	New York	Region II	345
Pasadena	Texas	Region VI	336

**Note:** The figures in this table were as of December 12, 2018.

## Appendix D – AGENCY COMMENTS

---



## SOCIAL SECURITY

### MEMORANDUM

Date: April 30, 2019

Refer To: S1J-3

To: Gail S. Ennis  
Inspector General

*Stephanie Hall*

From: Stephanie Hall  
Acting Deputy Chief of Staff

Subject: Office of the Inspector General Draft Report “Supplemental Security Income Recipients with Double-Counted Old-Age, Survivors and Disability Insurance Benefits” (A-05-18-50532) -- 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 Trae Sommer at (410) 965-9102.

**COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL (OIG) DRAFT REPORT “SUPPLEMENTAL SECURITY INCOME RECIPIENTS WITH DOUBLE-COUNTED OLD-AGE, SURVIVORS AND DISABILITY INSURANCE BENEFITS” (A-05-18-50532)**

To bring attention to the issues identified in this audit, we reminded our regional offices of the importance of monitoring double-counting alerts pending over six months for completion. We shared detailed processing instructions, a list of common errors, and answers to frequently asked questions intended to improve technician accuracy for this workload. We will also continue to seek other opportunities to improve technician knowledge and accuracy related to these cases. Finally, we completed processing 35 of the 55 underpayments identified in this audit, and expect to process the remaining underpayments by the end of the third quarter of fiscal year 2019.

**Recommendation 1**

Correct the 55 underpayments we identified.

Response

We agree.

**Recommendation 2**

Evaluate the reasons for the case processing errors we identified and take steps to improve accuracy, such as giving refresher training.

Response

We agree.

## MISSION

By conducting independent and objective audits, evaluations, and investigations, the Office of the Inspector General (OIG) inspires public confidence in the integrity and security of the Social Security Administration's (SSA) programs and operations and protects them against fraud, waste, and abuse. We provide timely, useful, and reliable information and advice to Administration officials, Congress, and the public.

## CONNECT WITH US

The OIG Website (<https://oig.ssa.gov/>) gives you access to a wealth of information about OIG. On our Website, you can report fraud as well as find the following.

- OIG news
- audit reports
- investigative summaries
- Semiannual Reports to Congress
- fraud advisories
- press releases
- congressional testimony
- an interactive blog, "[Beyond The Numbers](#)" where we welcome your comments

In addition, we provide these avenues of communication through our social media channels.



[Watch us on YouTube](#)



[Like us on Facebook](#)



[Follow us on Twitter](#)



[Subscribe to our RSS feeds or email updates](#)

## OBTAIN COPIES OF AUDIT REPORTS

To obtain copies of our reports, visit our Website at <https://oig.ssa.gov/audits-and-investigations/audit-reports/all>. For notification of newly released reports, sign up for e-updates at <https://oig.ssa.gov/e-updates>.

## REPORT FRAUD, WASTE, AND ABUSE

To report fraud, waste, and abuse, contact the Office of the Inspector General via

**Website:** <https://oig.ssa.gov/report-fraud-waste-or-abuse>

**Mail:** Social Security Fraud Hotline  
P.O. Box 17785  
Baltimore, Maryland 21235

**FAX:** 410-597-0118

**Telephone:** 1-800-269-0271 from 10:00 a.m. to 4:00 p.m. Eastern Standard Time

**TTY:** 1-866-501-2101 for the deaf or hard of hearing