Audit Report

Underpayments Payable to Terminated Title II Beneficiaries

A-09-13-23099 | December 2014
MEMORANDUM

Date: December 17, 2014

To: The Commissioner

From: Inspector General

Subject: Underpayments Payable to Terminated Title II Beneficiaries (A-09-13-23099)

The attached final report presents the results of our audit. Our objective was to determine whether the Social Security Administration took appropriate actions to pay underpayments due terminated beneficiaries.

If you wish to discuss the final report, please call me or have your staff contact Steven L. Schaeffer, Assistant Inspector General for Audit, at (410) 965-9700.

Attachment

Patrick P. O’Carroll, Jr.
Objective
To determine whether the Social Security Administration (SSA) took appropriate actions to pay underpayments due terminated beneficiaries.

Background
According to SSA policy, an underpayment is any monthly benefit amount due a beneficiary that SSA has not paid. Underpayments include accrued monthly benefits SSA has not paid and uncashed checks representing correct payments to deceased beneficiaries.

Based on the address in its records, SSA should issue underpayments to living terminated beneficiaries or their representative payees. When underpaid beneficiaries are deceased, SSA should pay the underpayment to a surviving spouse, child, parent, or the legal representative of the decedent’s estate. SSA’s automated system identifies underpayments for terminated beneficiaries, records them as a special payment amount (SPA) underpayment on the Master Beneficiary Record (MBR), and produces an alert for SSA employees to determine whether they should pay the underpayment. SSA does not produce an alert when employees manually establish an underpayment.

For our current review, we identified 94,788 terminated beneficiaries who, according to the MBR, had underpayments totaling $173.5 million.

Our Findings
SSA needs to improve its controls to ensure it properly pays underpayments due terminated beneficiaries. Based on our random sample, we estimate that

- 55,925 terminated beneficiaries were due $122.6 million in underpayments that SSA should have paid to eligible beneficiaries, and
- 5,687 terminated beneficiaries had $5.2 million in erroneous underpayments that SSA should have removed from the MBR.

Generally, this occurred because there was no systems alert when SSA employees manually establish underpayments. In addition, SSA employees did not always (1) pay underpayments to eligible beneficiaries, (2) remove underpayments from the MBR when they were paid, or (3) ensure underpayments recorded on the MBR were valid.

Our Recommendations
We recommend that SSA:

1. Take appropriate action to pay underpayments to eligible beneficiaries for the 92 terminated beneficiaries identified by our audit.
2. Take appropriate action to remove erroneous underpayments from the MBR for the 12 beneficiaries identified by our audit.
3. Implement a cost-effective approach for correcting and/or paying the population of terminated beneficiaries with SPA underpayments on the MBR.
4. Improve controls to ensure employees resolve and pay underpayments to eligible beneficiaries and remove underpayments from the MBR when they are paid.

SSA agreed with our recommendations.
# Table of Contents

Objective ..........................................................................................................................................1  
Background ......................................................................................................................................1  
Results of Review ............................................................................................................................2  
  Underpayments Payable.............................................................................................................3  
    Deceased Beneficiaries ............................................................................................................3  
    Living Beneficiaries ................................................................................................................4  
  Underpayments Not Payable......................................................................................................5  
    Underpayments Improperly Established ..............................................................................5  
    Underpayments Paid But Not Removed ..............................................................................5  
  SSA Actions in Response to Our Prior Audit ............................................................................6  
Conclusions ......................................................................................................................................6  
Recommendations ............................................................................................................................7  
Agency Comments ...........................................................................................................................7  
Appendix A – Scope and Methodology ....................................................................................... A-1  
Appendix B – Sampling Methodology and Results ..................................................................... B-1  
Appendix C – Agency Comments ............................................................................................... C-1  
Appendix D – Major Contributors ............................................................................................. D-1
ABBREVIATIONS

MADCAP    Manual Adjustment, Credit, and Award Process
MBR       Master Beneficiary Record
OASDI     Old-Age, Survivors and Disability Insurance
OIG       Office of the Inspector General
POMS      Program Operations Manual System
SPA       Special Payment Amount
SSA       Social Security Administration
OBJECTIVE

Our objective was to determine whether the Social Security Administration (SSA) took appropriate actions to pay underpayments due terminated beneficiaries.

BACKGROUND

SSA administers the Old-Age, Survivors and Disability Insurance (OASDI) program under Title II of the Social Security Act. The OASDI program provides monthly benefits to retired and disabled workers, including their dependents and survivors.\(^1\) According to SSA policy, an underpayment is any monthly benefit amount due a beneficiary that SSA has not paid. Underpayments include unpaid accrued benefits or uncashed checks representing correct payments to deceased beneficiaries.\(^2\)

Based on the address in its records, SSA should issue underpayments to living terminated beneficiaries or their representative payees.\(^3\) When underpaid beneficiaries are deceased, SSA should pay the underpayment to a surviving spouse, child, or parent or the legal representative of the decedent’s estate.\(^4\) SSA’s automated system\(^5\) identifies underpayments for terminated beneficiaries, records them as a special payment amount (SPA) underpayment on the Master Beneficiary Record (MBR), and produces an alert for SSA employees to determine whether they should pay the underpayment. When the automated system is unable to record an underpayment, SSA employees must manually record the underpayment on the MBR. SSA does not produce an alert when employees manually establish an underpayment.\(^6\)

In a 2008 audit,\(^7\) we found that SSA needed to improve its controls and procedures to ensure it properly paid underpayments on behalf of terminated beneficiaries. We estimated that SSA needed to (1) pay $358.7 million in underpayments to 391,844 eligible individuals and (2) remove $86.7 million in erroneous underpayments from the MBR for 109,712 terminated beneficiaries. Our prior report included several recommendations for corrective action.

---

\(^1\) The Social Security Act, § 201 et seq., 42 U.S.C. § 401 et seq.

\(^2\) SSA, Program Operations Manual System (POMS), GN 02301.001 (June 23, 2006).

\(^3\) SSA, POMS, GN 02301.020.2 (August 15, 2012).

\(^4\) SSA POMS GN 02301.030.A (April 21, 2009).

\(^5\) This includes the Title II Redesign System, Returned Check Action Program, and Automated Job Stream Program (AJS-1).

\(^6\) The Manual Adjustment, Credit, and Award Process (MADCAP) is a manual system for SSA employees to process Title II transactions, including establishing underpayments.

\(^7\) SSA, OIG, Underpayments Payable on Behalf of Terminated Title II Beneficiaries (A-09-07-17160), June 9, 2008.
For our current review, we identified 94,788 terminated beneficiaries who, according to the MBR, had underpayments totaling $173.5 million. This included 56,979 deceased beneficiaries who had $94.4 million in underpayments that may have been payable to surviving beneficiaries in current pay and 37,809 living beneficiaries who had $79.1 million in underpayments. These beneficiaries represent new underpayments since our prior audit. From this population, we selected a random sample of 100 beneficiaries for review (see Appendix A).

**RESULTS OF REVIEW**

SSA needs to improve its controls to ensure it properly pays underpayments due terminated beneficiaries. Based on our random sample, we estimate that

- 55,925 terminated beneficiaries had $122.6 million in underpayments that SSA should have paid to eligible beneficiaries, and
- 5,687 terminated beneficiaries had $5.2 million in erroneous underpayments that SSA should have removed from the MBR.

We also found that SSA did not take corrective action for the population of beneficiaries identified in our 2008 audit.

We are 90-percent confident the number of terminated beneficiaries who had underpayments ranged from 47,673 to 63,789, and the amount of underpayments ranged from $82.9 to $162.3 million. In addition, we are 90-percent confident the number of terminated beneficiaries with erroneous underpayments on the MBR ranged from 2,509 to 10,896, and the amount of erroneous underpayments ranged from $1.3 to $9.2 million (see Appendix B).

Generally, this occurred because there was no systems alert when SSA employees manually established underpayments. In addition, SSA employees did not always (1) pay underpayments to eligible beneficiaries, (2) remove underpayments from the MBR when they were paid, or (3) ensure underpayments recorded on the MBR were valid.

For the 100 terminated beneficiaries in our sample, we found that

- 59 had underpayments payable to eligible beneficiaries;
- 7 had erroneous underpayments on the MBR;
- 5 were deceased and had no eligible surviving beneficiaries in current pay; and
- 29 were cases where SSA took appropriate actions to contact the beneficiaries, pay the underpayments, and/or remove erroneous underpayments from the MBR.
The following figure summarizes the results of our review.

**Figure 1: Underpayments Payable to Terminated Beneficiaries**

![Pie chart showing underpayments payable to terminated beneficiaries]

**Underpayments Payable**

For 59 of the 100 terminated beneficiaries in our sample, SSA did not pay $129,307 in underpayments to eligible beneficiaries. This consisted of:

- $78,893 payable to surviving beneficiaries in current pay on behalf of 44 deceased beneficiaries and
- $50,414 payable to 15 living beneficiaries.

**Deceased Beneficiaries**

According to SSA policy, any underpayments due deceased beneficiaries shall be paid in the following order of priority: (1) to the surviving spouse who was either living in the same household as the deceased at the time of death or who, for the month of death, was entitled to a monthly benefit on the same record as the deceased; (2) to the child who, for the month of death, was entitled to a monthly benefit on the same record as the deceased; (3) to the parent who, for the month of death, was entitled to a monthly benefit on the same record as the deceased; (4) to another surviving spouse; (5) to another child; (6) to another parent; and (7) to the legal representative of the deceased person’s estate. When there is more than one individual in the
highest order of priority, SSA must divide the underpayment equally among the entitled 
individuals.⁸

SSA’s automated system identifies underpayments for deceased beneficiaries, records them as an 
SPA underpayment on the MBR, and produces an alert for SSA employees to determine whether 
the underpayment is payable. When the automated system cannot record an underpayment, SSA 
employees must manually record the underpayment on the MBR. SSA does not produce an alert 
when employees manually establish an underpayment.

We found that SSA did not pay $78,893 in underpayments payable on behalf of 44 deceased 
beneficiaries. In addition, SSA employees had not taken actions to pay the underpayments 
to surviving beneficiaries in current pay. The underpayments were payable to 33 spouses,
9 children, and 4 parents.⁹ For 40 of the 44 beneficiaries, SSA employees used MADCAP to 
record the underpayments on the MBR. There were no systems alerts to remind SSA employees 
to resolve the underpayments. For the remaining four beneficiaries, SSA’s automated system 
recorded the underpayment and should have generated an alert.

For example, a beneficiary entitled to retirement benefits died in October 2012. An SSA 
employee manually recorded a $1,573 underpayment on the MBR because the bank returned the 
September 2012 benefit payment. The surviving spouse was in current pay status and entitled to 
the underpayment. SSA did not generate an alert because the underpayment was manually 
established. As of July 2014, SSA had not paid the surviving spouse the underpayment.

Living Beneficiaries

According to SSA policy, a living beneficiary does not need to request payment of an 
underpayment. For a terminated beneficiary, SSA should issue the underpayment in the 
beneficiary’s name to the last address on record. If an underpayment of $50 or more is returned 
for address reasons, SSA must take action to obtain a better address for the beneficiary and, if 
possible, reissue the underpayment.¹⁰

We found that SSA did not pay $50,414 in underpayments payable to 15 living beneficiaries. In 
addition, we found no evidence to indicate that SSA employees had taken actions to notify the 
beneficiaries or pay the underpayments. These beneficiaries were previously entitled to child,
student, or disability benefits. For 13 of the 15 beneficiaries, SSA employees used MADCAP to 
record the underpayments on the MBR. There were no systems alerts to remind SSA employees 
to resolve the underpayments. For the remaining two beneficiaries, SSA’s automated system 
recorded the underpayment and should have generated an alert.

---

⁸ SSA, POMS, GN 02301.030 (April 21, 2009).
⁹ Two beneficiaries had more than one child or parent in current pay that was eligible for the underpayment.
¹⁰ SSA, POMS, GN 02301.020 (August 15, 2012).
For example, a beneficiary was entitled to disability benefits from June 2005 to February 2007. SSA terminated his benefits in March 2007 because he was no longer disabled. In June 2007, an SSA employee manually recorded a $9,043 underpayment on the MBR because the beneficiary stopped receiving State disability benefits in February 2006, resulting in an increase in SSA disability benefits from February 2006 to February 2007. SSA did not generate an alert because the underpayment was manually established. As of July 2014, SSA had not paid the beneficiary the underpayment.

**Underpayments Not Payable**

For 7 of the 100 deceased beneficiaries in our sample, SSA did not remove $19,383 in erroneous underpayments from the MBR. This consisted of

- $4,040 in underpayments that SSA improperly established for four beneficiaries and
- $15,343 in underpayments that SSA previously paid to three beneficiaries.

**Underpayments Improperly Established**

We found that SSA improperly established $4,040 in underpayments for four deceased beneficiaries. These underpayments resulted from returned checks that were issued for the month of death. Title II beneficiaries are not entitled to benefits for the month of death or later. Since the underpayments were improperly recorded on the MBR, SSA should remove them to ensure they are not subsequently paid.

For example, in September 2012, SSA issued a $1,525 payment for the month of death for a beneficiary who died in August 2012. In November 2012, the payment was returned, and an SSA employee improperly recorded the $1,525 on the MBR as an underpayment.

**Underpayments Paid But Not Removed**

When SSA pays an underpayment to a surviving beneficiary, SSA employees must manually remove the underpayment from the deceased beneficiary’s MBR. SSA employees must remove the SPA underpayment after issuing the payment to a surviving beneficiary.

We found that SSA paid, but did not remove from the MBR, $15,343 in underpayments for three deceased beneficiaries. SSA correctly paid these underpayments to the surviving beneficiaries. However, an SSA employee did not remove the underpayments from the MBR after issuing the payments. Unless SSA corrects the MBR, there is a risk additional payments could be improperly paid.

---

11 SSA, POMS, GN 02408.610.A (October 25, 2010).
For example, a beneficiary entitled to disability benefits died in October 2011. In August 2012, SSA determined the beneficiary had been underpaid $13,884 because of an earnings recalculation. Since the beneficiary was deceased, SSA did not issue a payment and recorded an SPA underpayment on the MBR. In the same month, SSA paid the underpayment to his surviving spouse but did not remove the SPA underpayment from the MBR. While the underpayment remains on the MBR, an SSA employee could issue the payment—not realizing it had already been paid.

**SSA Actions in Response to Our Prior Audit**

In our 2008 audit, we reported that SSA needed to improve its controls and procedures to ensure it properly paid underpayments on behalf of terminated beneficiaries. We estimated that SSA needed to (1) pay $358.7 million in underpayments to 391,844 eligible individuals and (2) remove $86.7 million in erroneous underpayments from the MBR for 109,712 terminated beneficiaries. Our prior report included several recommendations for corrective action.

To determine whether SSA took corrective actions for the population of 682,600 beneficiaries from our 2008 audit, we reviewed a random sample of 50 beneficiaries and found that 38 required corrective action. Specifically, 33 beneficiaries had $23,672 in underpayments that SSA should have paid to eligible individuals, and 5 beneficiaries had $3,959 in erroneous underpayments that SSA should have removed from the MBR. As of August 2014, SSA had not taken corrective action on any of the 38 (100 percent) beneficiaries.

To improve controls to ensure underpayments are paid to eligible individuals or are removed from the MBR, SSA issued a reminder to staff regarding proper documentation and correct procedural policies in June 2008. Based on the results of our current review, a reminder to staff was not sufficient to ensure SSA employees issue underpayments to eligible beneficiaries. We believe an alert when SSA employees manually establish SPA underpayments, follow-up alerts to identify unresolved SPA underpayments, or a periodic clean-up operation to identify unresolved SPA underpayments would improve SSA’s controls to ensure it properly pays underpayments due terminated beneficiaries.

**Conclusions**

SSA had not taken sufficient action to pay underpayments due terminated beneficiaries identified in our 2008 audit. Since our 2008 audit, we have identified an additional 94,788 terminated beneficiaries who, according to the MBR, had underpayments totaling $173.5 million. Based on our random sample, we estimate that (1) 55,925 terminated beneficiaries were due $122.6 million in underpayments that SSA should have paid to eligible beneficiaries, and (2) 5,687 terminated beneficiaries had $5.2 million in erroneous underpayments that SSA should have removed from the MBR (see Appendix B).

---

As a result of both audits, we estimate that SSA needed to (1) pay $481.3 million in underpayments to 447,769 eligible individuals and (2) remove $91.9 million in erroneous underpayments from the MBR for 115,399 terminated beneficiaries.

**RECOMMENDATIONS**

We recommend that SSA:

1. Take appropriate action to pay underpayments to eligible beneficiaries for the 92 terminated beneficiaries identified by our audit.13

2. Take appropriate action to remove erroneous underpayments from the MBR for the 12 beneficiaries identified by our audit.14

3. Implement a cost-effective approach for correcting and/or paying the population of terminated beneficiaries with SPA underpayments on the MBR.

4. Improve controls to ensure employees resolve and pay underpayments to eligible beneficiaries and remove underpayments from the MBR when they are paid.

**AGENCY COMMENTS**

SSA agreed with our recommendations. The Agency’s comments are included in Appendix C.

---

13 This includes 59 beneficiaries from our current audit population and 33 beneficiaries from our 2008 audit population.

14 This includes seven beneficiaries from our current audit population and five beneficiaries from our 2008 audit population.
Appendix A – Scope and Methodology

We obtained from the Social Security Administration’s (SSA) Master Beneficiary (MBR) a data extract of Title II beneficiaries whose records were terminated and who had a special payment amount (SPA) underpayment on the MBR as of April 2013. Using this information, we identified 94,788 beneficiaries whose records were terminated between October 2006 and April 2013 with underpayments of $100 or more on the MBR. This consisted of (1) 56,979 deceased beneficiaries with underpayments that may have been payable to surviving beneficiaries in current pay and (2) 37,809 living beneficiaries.

To accomplish our objective, we

- reviewed the applicable sections of the Social Security Act, the United States Code, and SSA’s Program Operations Manual System;
- interviewed SSA employees from the Offices of Operations and Systems;
- compared our 2008 data extract of 682,600 beneficiaries to our 2013 data extract for the same population to determine the number of beneficiaries with changes in the SPA underpayment;
- reviewed a random sample of (1) 100 terminated beneficiaries with SPA underpayments of $100 or more from our 2013 data extract and (2) 50 terminated beneficiaries with SPA underpayments of $100 or more from our 2008 data extract;
- reviewed queries from SSA’s MBR, Payment History Update System, Online Retrieval System, Claims Folder Records Management System, Numident and Special Payment System, and Treasury Check Information System; and
- determined whether SSA had paid the underpayments to an eligible beneficiary.

We determined whether the computer-processed data from the MBR were sufficiently reliable for our intended purpose. We tested the data to determine their completeness and accuracy. These tests allowed us to assess the reliability of the data and achieve our audit objective.

We conducted audit work in Richmond, California, and Baltimore, Maryland, between February and August 2014. The entity audited was the Office of Operations under the Office of the Deputy Commissioner for Operations.

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 objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.
Appendix B – SAMPLING METHODOLOGY AND RESULTS

From the Social Security Administration’s (SSA) Master Beneficiary Record (MBR), we obtained a data extract of Title II beneficiaries whose records were terminated and who had a special payment amount underpayment on the MBR as of April 2013. Using this information, we identified 94,788 beneficiaries whose records were terminated between October 2006 and April 2013 with underpayments of $100 or more on the MBR. From this population, we selected a random sample of 100 beneficiaries for review.

Underpayments Payable

For 59 of the 100 terminated beneficiaries in our sample, SSA did not pay $129,307 in underpayments to eligible beneficiaries. Projecting our sample results to the population of 94,788 beneficiaries, we estimate that 55,925 terminated beneficiaries had $122.6 million in underpayments that SSA should have paid to eligible beneficiaries.

Underpayments Not Payable

For 7 of the 100 terminated beneficiaries in our sample, SSA did not remove $19,383 in erroneous underpayments from the MBR. Projecting our sample results to the population of 94,788 beneficiaries, we estimate that 5,687 terminated beneficiaries had $5.2 million erroneous underpayments that SSA should have removed from the MBR.

The following tables provide the details of our sample results and statistical projections.

Table B–1: Population and Sample Size

<table>
<thead>
<tr>
<th>Description</th>
<th>Beneficiaries</th>
</tr>
</thead>
<tbody>
<tr>
<td>Population Size</td>
<td>94,788</td>
</tr>
<tr>
<td>Sample Size</td>
<td>100</td>
</tr>
</tbody>
</table>

Table B–2: Underpayments Payable

<table>
<thead>
<tr>
<th>Description</th>
<th>Beneficiaries</th>
<th>Underpayments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sample Results</td>
<td>59</td>
<td>$129,307</td>
</tr>
<tr>
<td>Point Estimate</td>
<td>55,925</td>
<td>$122,567,472</td>
</tr>
<tr>
<td>Projection – Lower Limit</td>
<td>47,673</td>
<td>$82,854,704</td>
</tr>
<tr>
<td>Projection – Upper Limit</td>
<td>63,789</td>
<td>$162,280,239</td>
</tr>
</tbody>
</table>

Note: All statistical projections are at the 90-percent confidence level.
## Table B–3: Underpayments Not Payable

<table>
<thead>
<tr>
<th>Description</th>
<th>Beneficiaries</th>
<th>Underpayments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sample Results¹</td>
<td>6</td>
<td>$5,499</td>
</tr>
<tr>
<td>Point Estimate</td>
<td>5,687</td>
<td>$5,212,013</td>
</tr>
<tr>
<td>Projection – Lower Limit</td>
<td>2,509</td>
<td>$1,273,028</td>
</tr>
<tr>
<td>Projection – Upper Limit</td>
<td>10,896</td>
<td>$9,150,998</td>
</tr>
</tbody>
</table>

Note: All statistical projections are at the 90-percent confidence level.

¹ One error of $13,884 was a statistical outlier compared to the other errors; therefore, we excluded it from our projections.
MEMORANDUM

Date: December 4, 2014

To: Patrick P. O’Carroll, Jr.
Inspector General

From: Katherine Thornton /s/
Deputy Chief of Staff

Subject: Office of the Inspector General Draft Report, “Underpayments Payable to Terminated Title II Beneficiaries” (A-09-13-23099) - 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
General Comment

In OIG’s previous report, Underpayments Payable on Behalf of Terminated Title II Beneficiaries (A-09-07-17160, June 9, 2008), OIG recommended that the agency identify and take corrective action on the population of underpayments payable to eligible beneficiaries and other individuals. This population exceeded 682,000 cases, and at that time, we could not identify a possible automated solution. It was also not cost effective to dedicate limited resources to manual correction of this large number of records given our workload priorities. However, with the advances in technology and the modernization of our systems, we will investigate the feasibility of developing a cost effective automated solution.

Recommendation 1

Take appropriate action to pay underpayments to eligible beneficiaries for the 92 terminated beneficiaries identified by our audit.

Response

We agree. We have conducted a preliminary review of the 92 cases and determined that we had followed our current policy for 25 of the cases, therefore we will not be taking any further action on those 25 cases. For the remaining 67 cases, we will take corrective action by no later than March 31, 2015.

Recommendation 2

Take appropriate action to remove erroneous underpayments from the MBR for the 12 beneficiaries identified by our audit.

Response

We agree. We will take the necessary corrective actions on the 12 cases by no later than March 31, 2015.

Recommendation 3

Implement a cost-effective approach for correcting and/or paying the population of terminated beneficiaries with SPA underpayments on the MBR.

Response

We agree. We will begin internal discussions during fiscal year (FY) 2015 to identify a cost effective approach for identifying SPA underpayments.
Recommendation 4

Improve controls to ensure employees resolve and pay underpayments to eligible beneficiaries and remove underpayments from the MBR when they are paid.

Response

We agree. We will begin internal discussions during FY 2015 to identify a mechanism to ensure employees resolve underpayments.
Appendix D – MAJOR CONTRIBUTORS

James J. Klein, Director, San Francisco Audit Division

Jack H. Trudel, Audit Manager

Vickie Choy, Senior Auditor
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 (http://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 http://oig.ssa.gov/audits-and-investigations/audit-reports/all. For notification of newly released reports, sign up for e-updates at http://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: http://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