MEMORANDUM

Date: April 8, 2015

To: The Commissioner

From: Inspector General

Subject: Widow(er)s’ Benefits When Government Pensions are Involved (A-13-14-14010)

The attached final report presents the results of our audit. Our objective was to assess the Social Security Administration’s effectiveness in completing government pension verifications and payment recalculations for auxiliary beneficiaries eligible for widow(er)s benefits who had previously received benefits as a spouse.

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
Objective

To assess the Social Security Administration’s (SSA) effectiveness in completing government pension verifications and payment recalculation for auxiliary beneficiaries eligible for widow(er)s benefits who had previously received benefits as a spouse.

Background

SSA administers the Old-Age, Survivors and Disability Insurance (OASDI) program under Title II of the Social Security Act. Spouses of individuals insured under the OASDI program may be eligible for OASDI auxiliary benefits. According to SSA policy, a spouse is entitled to a maximum of 50 percent of the insured individual’s primary insurance amount (PIA). However, a widow(er) may be entitled to 100 percent of the deceased insured individual’s PIA.

If the spouse worked in a job that was not subject to Social Security taxes, OASDI auxiliary benefits can be subject to a Government Pension Offset (GPO). The GPO amount is two-thirds the amount of the non-covered pension. If two-thirds of the government pension is equal to or more than the OASDI spouse or widow(er) benefit, SSA reduces the payment to zero.

Findings

For a sample of 100 cases, we determined whether SSA (1) verified the pension information, and (2) calculated benefits correctly based on that pension information. We found the following.

- SSA staff verified the pension information, as required by Agency policy, for 99 of 100 widow(er)s.
- SSA did not calculate the payments accurately in 9 of 100 sample cases. We calculated SSA improperly paid the nine widows about $44,000.

We identified 147 widow(er)s who may have been eligible for, or receiving, a government pension and who did not have pension payment information or a GPO exemption on their records. If SSA determines any of these widow(er)s was receiving a pension, an overpayment may have occurred and will continue occurring until the Agency takes action.

Recommendations

We made two recommendations in this report for SSA to review the cases we identified during our audit that may have been incorrectly paid and correct those not properly paid.

SSA agreed with both recommendations.
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ABBREVIATIONS

GPO  Government Pension Offset
MBR  Master Beneficiary Record
OASDI Old-Age, Survivors and Disability Insurance
OBFQM Office of Budget, Finance, Quality, and Management
OIG  Office of the Inspector General
PIA  Primary Insurance Amount
SSA  Social Security Administration
OBJECTIVE

Our objective was to assess the Social Security Administration’s (SSA) effectiveness in completing government pension verifications and payment recalculations for auxiliary beneficiaries eligible for widow(er)s benefits who had previously received benefits as a spouse.

BACKGROUND

SSA administers the Old-Age, Survivors and Disability Insurance (OASDI) program under Title II of the Social Security Act.\(^1\) The program provides retirement and disability benefits to qualified individuals and their dependents as well as to survivors of insured workers. Spouses of individuals insured under the OASDI program can be eligible for OASDI auxiliary benefits, which are based on a percentage of the insured individual’s primary insurance amount (PIA). According to SSA policy,\(^2\) a spouse is generally entitled to a maximum of 50 percent of the insured individual’s PIA, subject to certain adjustments. However, a widow(er) may receive up to 100 percent of the deceased insured individual’s PIA.\(^3\)

OASDI auxiliary benefits can be subject to the Government Pension Offset (GPO). GPO reduces monthly Social Security benefits for spouses, divorced spouses, and surviving spouses who receive a pension payment based on their own work for a Federal, State, or local government that was not covered employment\(^4\) and not subject to Social Security taxes under the Federal Insurance Contributions Act.\(^6\) The GPO amount is two-thirds the amount of the pension. If two-thirds of the government pension is equal to or more than the spouse or widow(er) benefit, SSA reduces the payment to zero.

Under certain conditions, beneficiaries may receive an exemption from GPO. SSA policy identifies various situations for granting these exemptions.\(^7\) SSA policy further instructs that if

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

\(^2\) SSA, POMS, RS 00202.020 A.1., September 24, 2008.

\(^3\) SSA, POMS, RS 00615.301 A.3., April 23, 2010.


\(^5\) Covered employment is employment covered under the Federal Insurance Contributions Act and subject to the tax on employees.

\(^6\) Social Security Act § 202(k)(5), 42 U.S.C. § 402(k)(5); Also see 20 C.F.R. § 404.408a.

an exemption applies, staff should verify the exemption in accordance with policy and record this information.8

In September 2009, we reported9 on improper payments to auxiliary beneficiaries where GPO applied. We estimated that, from January 1985 through August 2008, SSA did not verify about 8,300 widow(er)s’ government pension information, as required. Further, we estimated approximately 4,980 widow(er)s received improper payments because SSA did not complete recalculations or inaccurately recalculated OASDI. As a result of these conditions, we estimated improper payments totaling approximately $45.5 million were made during this period.

Further, we estimated about 4,400 widow(er)s would have payment errors of approximately $147.8 million over their lifetimes if SSA did not verify pension information and correct benefit calculation errors. SSA agreed with our recommendations to improve its management controls over these matters. See Appendix A for our prior recommendations.

Annually, to assist SSA in making GPO determinations, the Office of Personnel Management provides SSA with the Annuity and Survivors Master file for the month of the civil service cost-of-living increase. For each of the 11 remaining months, the Office of Personnel Management provides SSA with an electronic file of records with updated payment information for new civil service annuitants, and annuitants whose civil service annuity has changed. SSA matches these files against the Master Beneficiary Record (MBR) to identify cases that involve GPO or changes in the amount of GPO and generate alerts for the cases.

In 2012, SSA’s Office of Budget, Finance, Quality, and Management (OBFQM) released a report regarding the cost-effectiveness of the GPO matching operation.10 OBFQM found that the benefits realized in developing the alerts from the matching operation included detecting and recovering retroactive overpayments as well as avoiding future overpayments because of changes in the recurring monthly benefit amount. Further, OBFQM stated that the matching operation is cost-effective and recommended it be continued.

For our current review, we examined a data extract that included information from one segment of the MBR.11 We identified 1,213 auxiliary beneficiaries, who, as of September 25, 2012, (a) were eligible for widow(er)’s benefits, (b) had their benefit status changed to widow(er) between January 1, 2009 and September 25, 2012, (c) had previously received benefits as a spouse, (d) had government pension data present on their MBR, (e) were not in terminated pay status, and (f) were not part of another Office of the Inspector General review. See Appendix B for our scope and methodology.

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9 SSA OIG, Spouses’ to Widow(er)s’ Benefits When Government Pensions are Involved (A-13-08-28103), September 30, 2009.
11 The MBR is divided into 20 segments that are determined by the last 2 digits of one’s Social Security number.
**RESULTS OF REVIEW**

For a sample of 100 cases, we determined whether SSA (1) verified the pension information and (2) calculated benefits correctly based on that pension information. We found that SSA effectively completed government pension verifications for auxiliary beneficiaries eligible for widow(er)s benefits who had previously received benefits as a spouse. For the 100 randomly selected auxiliary beneficiaries we reviewed, SSA’s actions for 99 widow(er)s complied with its pension verification policy. Based on our calculations of benefit payments as of December 11, 2014, SSA improperly paid nine widows about $43,826—about $42,696 in underpayments to seven widows and $1,130 in overpayments to the two remaining widows. Of these, six improper payments began after the month of the beneficiary’s conversion to widower benefits status, while the remaining three errors began in the month of conversion. Further, we identified 147 widow(er)s who may have been eligible for, or receiving, a government pension and who did not have pension payment information or a GPO exemption on their records. If SSA determines any of these widow(er)s was receiving a pension, overpayments may have occurred and will continue until the Agency takes action.

**Pension Verifications**

GPO applies to a spouse’s Social Security benefit if the spouse receives a pension based on his/her own government employment not covered under Social Security. To determine whether GPO applies, SSA policy states that staff should request that the spouse answer certain questions regarding his/her pension or complete Form SSA-3885, *Government Pension Offset Questionnaire*. No further development by SSA staff is necessary, and corroborating evidence for the pension is not required if the discussion with the spouse or Form responses indicate the GPO amount fully offsets the benefit amount. However, Agency policy requires that corroborating evidence be obtained if

- the report is from a source other than the employer or pension payment agency, and
- a change in the pension or spouse’s monthly benefit will result in an increase in the benefit amount payable, and
- the pension information of record was not previously corroborated, or
- the pension information of record is more than 2-years-old.

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13 Id.
14 Total offset occurs when the spouse’s Social Security payment amount is reduced to zero because of the GPO calculation; two-thirds of the pension is equal to or more than the spouse’s Social Security benefit payable.
We examined information in SSA’s information systems for 100 randomly selected auxiliary beneficiaries. Of these, we found the Agency’s actions for 99 complied with SSA’s policies regarding verifying government pension information. For example, of the 99, SSA’s records indicated total offset for 52 widow(er)s. In compliance with policy, the Agency staff did not verify the pension information for widow(er)s that total offset applied to their benefits. The Agency verified government pension information, in accordance with policy, for the other 46 widow(er)s. Additionally, SSA did not verify one widower’s pension because he was eligible for a GPO exemption. In accordance with SSA policy, the Agency verified the widower’s eligibility for the exemption.

We contacted the remaining widow who had an unverified pension to obtain pension payment information. The widow’s MBR indicated she was eligible for a government pension in September 2010. However, as of October 2014, a pension payment amount did not appear on the MBR. We contacted her to obtain pension payment information to determine the amount of the GPO. However, when we spoke with the widow, she stated she was not receiving pension payments.

**Benefit Recalculations**

Of the 100 widow(er)s in our sample, our analysis determined the benefits for 9 were recalculated incorrectly, resulting in improper payments. Of these, SSA improperly paid six in the month(s) after the month of conversion to widow(er) benefits status. For the remaining three cases, SSA improperly paid the beneficiaries beginning in the month of conversion. The nine improper payment cases included seven underpayments and two overpayments. See Table 1 for the improper payments.

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17 According to the MBR, the widower met the criteria for the “Last Day” exemption. To be eligible for this exemption, on the last day of an individual’s State or local government service, he/she must have been in a position that was covered under Social Security by the State or local government pension plan and either performed his/her last day of covered government service or filed for Social Security spouse’s benefits before April 1, 2004 and was entitled based on that filing.

Table 1: Improper Payments

<table>
<thead>
<tr>
<th>Widow(er)</th>
<th>Underpayment</th>
<th>Overpayment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$28,996</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>8,870</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>4,098</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>427</td>
<td></td>
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<tr>
<td>5</td>
<td>145</td>
<td></td>
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<tr>
<td>6</td>
<td>96</td>
<td></td>
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<tr>
<td>7</td>
<td>64</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td></td>
<td>$683</td>
</tr>
<tr>
<td>9</td>
<td></td>
<td>447</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$42,696</strong></td>
<td><strong>$1,130</strong></td>
</tr>
</tbody>
</table>

The underpayments total about $42,700. For example, of the seven, one widower was not receiving benefits since his initial entitlement, which occurred in February 2002. No benefits were due because total offset applied. After his spouse’s death in January 2009, SSA did not recalculate, as required, the widower’s benefits. From January 2009, the month of conversion to widower benefits status, through October 2014, the widower remained in total offset. Based on pension information on his MBR, our recalculation indicated the Agency underpaid the widower about $29,000 during this period. According to policy, the Agency should secure corroborating evidence of pension information. When we contacted the widower, he stated he did not wish to speak with us regarding his pension.

In another underpayment, the widow’s pension eligibility did not begin until January 2010. According to the widow’s MBR, she was eligible for, but did not receive, benefits from March through December 2009 because of total offset. Since the widow was not receiving a pension, SSA should not have applied GPO to her benefits during that time. During that period, the widow should have received a monthly $986 benefit. Based on our recalculations, we believe the Agency underpaid the widow about $8,870 during this period. We made several attempts to contact the widow but were unable to communicate with her to obtain pension information.

Our analysis of pension data on the MBR also identified an underpayment of about $4,100 due a widow for the period June 2011 through October 2014. The widow’s benefit was in total offset during this time. However, the Agency agreed that the monthly benefit amount for the widow was incorrect. According to the Agency, the MBR did not include cost-of-living adjustments that would have increased the pension payments. Additionally, SSA stated that a PIA increase was applied retroactively in January 2011, but the widow’s benefit amount was not computed to

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include that increase. We made several attempts to contact the widow by letter and telephone. However, as of December 2014, she had not returned our calls.

One of the cases involving an overpayment was the result of SSA overpaying the widow from December 2011 through October 2014. We determined the Agency correctly recalculated the widow’s benefits when her former husband died in May 2010. However, our analysis identified a calculation error that began in December 2011 and resulted in the Agency overpaying the widow each month. Therefore, we concluded that the widow received an approximate $680 overpayment from December 2011 through October 2014.

Based on our request, SSA staff will confirm all our improper payment calculations. Once SSA does this, the improper payments we identified may change.

Missing Pension Payment Information

We previously evaluated the effectiveness of SSA’s controls and procedures over spousal beneficiaries who reported they would be entitled to a government pension in the future.\(^{20}\) In March 2012, we reported SSA did not (1) follow up with spousal beneficiaries who stated they would receive a pension in the future, (2) timely or accurately impose GPO, or (3) update the MBR with revised pension information provided by the beneficiaries.

Because we found one widow’s MBR did not contain pension payment information, we obtained an additional data extract to identify similar widow(er)s. On December 2, 2014, we obtained and examined information from all 20 segments of the MBR. We identified 147 widow(er)s who may have been eligible for, or receiving, a government pension and who did not have pension payment information or a GPO exemption on their records.\(^{21}\) If SSA determines any of these widow(er)s receive pensions, overpayments may have occurred and will continue until the Agency takes action.

CONCLUSIONS

For the 100 widow(er)s reviewed, we found SSA complied with its policies for verifying 99 government pensions. However, we identified six improper payments beginning after the month of conversion to widow(er) benefits status and three improper payments beginning in the month of conversion totaling about $44,000. Furthermore, we identified 147 widow(er)s who were receiving OASDI to which GPO may have applied.


\(^{21}\) See Appendix B for the criteria used to identify these widow(er)s.
RECOMMENDATIONS

We recommend SSA:

1. Review the nine widows who received improper payments. If appropriate, issue any underpayments and collect any overpayments, as required by policy. We will provide information obtained from the widow(er)s to the Agency.

2. Review and take appropriate action regarding the 147 widow(er)s with MBRs indicating the widow(er)s may have been eligible for or could have received a government pension, but no pension payment information was recorded on the MBRs.

AGENCY COMMENTS AND OIG RESPONSE

The Agency agreed with both our recommendations. The Agency’s comments are included in Appendix C. In addition, the Agency provided technical comments regarding our draft report.

After receiving the Agency’s comments, we clarified our objective, methodology, and findings to state that we reviewed the accuracy of payments for our sample cases at any time after the conversion occurred.
APPENDICES
Appendix A – Prior Office of the Inspector General Audit

In September 2009, we issued a report on Spouses’ to Widow(er)s’ Benefits When Government Pensions are Involved. The objective of the review was to determine whether government pension verifications and payment recalculations were completed when auxiliary beneficiaries receiving payments as spouses had their benefits status changed to widow(er)s.

Of 100 widow(er)s’ records we reviewed, Social Security Administration (SSA) staff did not verify 15 of their government pensions, as required. Because SSA staff did not verify the government pension information, SSA made improper payments of about $57,000 from January 1985 through August 2008 to six widows in our sample. The Agency overpaid five widows and underpaid one.

We also tested the sample records to determine whether the new benefit payment was accurately calculated when spousal benefits were converted to widow(er)s. Of the 85 widow(er)s whose government pension information was verified, we identified 3 whose payments were not converted accurately. From January 1985 through August 2008, SSA made improper payments totaling about $25,000 to these three individuals. The Agency overpaid one widow and underpaid two others.

Estimating our sample results to the population, we estimated SSA staff made errors converting about 4,980 spousal benefits to widow(er)s resulting in about $45.5 million in improper payments between January 1985 and August 2008. Had SSA not corrected these errors, we estimated about 4,400 individuals would have had payment errors totaling about $147.8 million over their remaining expected lifetimes.

We made three recommendations to address our findings, and the Agency agreed with each. Below are our recommendations and actions SSA took to address each.

1. Correct the payment errors we identified where corroborating evidence of government pension information was not obtained as required.

2. Determine whether it would be cost-effective to conduct a clean-up project to identify current widow(er)s whose government pension information was not verified as required by policy, take appropriate action to verify the information, and adjust the Old-Age, Survivors and Disability Insurance payment amounts as needed.

3. Remind employees to follow policies and procedures to verify government pension information when required to do so.

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1 SSA OIG, Spouses’ to Widow(er)s’ Benefits When Government Pensions are Involved (A-13-08-28103), September 30, 2009.
Response to Recommendations

To address the payment error cases referenced in recommendation one, on the widow(er)s Master Beneficiary Records, SSA

1. established overpayments in the Master Beneficiary Record’s Recovery of Overpayments Accounting and Reporting fields,

2. completed prior month adjustments to correct underpayments, and

3. corrected the monthly benefit amounts payable due the widow(er)s.

Additionally, to address Recommendation 2, SSA reviewed the possibility of conducting the clean-up project from our second recommendation. The Agency stated the Deputy Commissioners for Operations and Systems determined it would not be cost-effective to conduct a clean-up project of this magnitude because of the potential amount of manual workload and limited resources.

In response to Recommendation 3, the Agency released an administrative message, *Spouse to Widow(er) Benefit Conversion and Government Pension Offset (AM-10040)* in March 2010. The purpose of the message was to remind staff of the policies and procedures to follow in situations where spouse benefits are being converted to widow(er) benefits and the Government Pension Offset could apply. The message included relevant policy, procedures for development, and reference to Government Pension Offset policies in SSA’s Program Operations Manual System.

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Appendix B – Scope and Methodology

To accomplish our objective, we:

- Reviewed applicable Federal laws and regulations and the Social Security Administration’s (SSA) policies and procedures.
- Identified and reviewed prior relevant audits.
- Examined information from an electronic data extract of one segment of data from the Agency’s Master Beneficiary Record (MBR). We identified 1,213 auxiliary beneficiaries, who, as of September 25, 2012, (a) were eligible for widow(er)’s benefits, (b) had their benefit status changed to widow(er) during the period January 1, 2009 through September 25, 2012, (c) had previously received benefits as a spouse, (d) had government pension data present on their MBR, (e) were not in terminated pay status, and (f) were not part of another Office of the Inspector General review.
- Selected a random sample of 100 widow(er)s from the 1,213 identified. For the widow(er)s selected, we determined whether (1) corroborating evidence for pension information was obtained as needed, and (2) recalculations were completed for auxiliary beneficiaries eligible for widow(er)s benefits who had previously received benefits as a spouse.
- Examined information from a December 2, 2014 electronic data extract from all 20 segments of the MBR. We identified 147 auxiliary beneficiaries who: (1) had MBRs that indicated they may have been eligible for, or receiving, a government pension, (2) were not eligible for a Government Pension Offset exemption, (3) were not in terminated pay status, (4) had a reported future pension entitlement date which passed as of December 2, 2014, and (5) did not have pension payment information recorded on their MBR.
- Examined pension information in the MBR and Modernized Claims System for selected widow(er)s.
- Recalculated benefits using the government pension information and the primary insurance amount recorded in SSA’s information systems at the time of our review for the 100 widow(er)s in our sample.
- Reviewed our data extract to identify widow(er)s whose MBR reported they may have been eligible for or received a government pension, but did not have pension payment information on their SSA records.
- Contacted one widow to obtain pension payment information.

We conducted our review between March and December 2014 at SSA’s Headquarters in Baltimore, Maryland. We found the data used for this audit to be sufficiently reliable to meet our audit objective. Further, any data limitations were minor in the context of this assignment, and the use of the data should not lead to an incorrect or unintentional conclusion. The principal entity audited was 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.
MEMORANDUM

Date: March 19, 2015

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

From: Frank Cristaudo /s/
      Counselor to the Commissioner


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 OFFICE OF THE INSPECTOR GENERAL DRAFT REPORT,
"CHANGING SPOUSES’ TO WIDOW(ER)S’ BENEFITS WHEN GOVERNMENT PENSIONS ARE INVOLVED (A-13-14-14010)

This review examined the important question of whether we recognize that a widow(er) receiving a government pension may be due a higher benefit than they would have as a spouse receiving a government pension. Ensuring that we pay current beneficiaries the correct amount of benefits as life events occur can sometimes be complex. The stated objective of this review was to assess our effectiveness in completing government pension verifications and payment recalculation when auxiliary beneficiaries who were receiving payments as spouses had their benefits status changed to widow(er)s. However, the report’s findings included any type of benefit miscalculation as an error regardless of whether the error occurred at the time of conversion from spouses to widow(er)s benefits or at some other time. The findings are beyond the scope of the audit’s stated objective and methodology.

To illustrate this further, our initial analysis of the nine error cases included in recommendation one, found only one error that occurred at the time the spouse became a widow(er) on the record. The remaining errors resulted from other issues that occurred after the widow(er) either converted or came on the record. It is critically important that the report accurately and clearly reflect the facts so that we can identify causal factors, understand the breadth of the issues with these types of cases, and address systemic issues.

We would appreciate your consideration of our concerns. We understand that the audit title, scope, and methodology may change when OIG publishes the final report. We also appreciate your consideration of our earlier technical comment on identifying cases potentially eligible for a government pension, which resulted in more than a 75 percent reduction of the number of cases initially identified. The 147 cases in recommendation two accurately reflect the actual universe of cases.

**Recommendation 1**

Review the nine widows who received improper payments. If appropriate, issue any underpayments and collect any overpayments, as required by policy. We will provide information obtained from the widow(er)s to the Agency.

**Response**

We agree. As noted above, we already reviewed the nine cases and will take the necessary action to issue any underpayments and collect any overpayments.

**Recommendation 2**

Review and take appropriate action regarding the 147 widow(er)s with Master Beneficiary Records (MBR) indicating the widow(er)s may have been eligible for or could have received a government pension, but no pension payment information was recorded on the MBRs.
Response

We agree. We will review the 147 widow(er)s with MBRs indicating the widow(er)s may have been eligible for or could have received a government pension but no pension payment information was recorded on the MBRs. We expect to complete this review by July 31, 2015.
Appendix D – MAJOR CONTRIBUTORS

Shirley E. Todd, Director, Evaluation Division
Randy Townsley, Audit Manager
Bryan Kaminski, Auditor
Brennan Kraje, Statistician
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.

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