



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: September 30, 2026

Refer To: 002704

To: Chad Poist
Chief Risk Officer

From: Michelle L. Anderson *Michelle L. Anderson*
Assistant Inspector General for Audit

Subject: Fiscal Year 2027 1st Quarter Office of Audit Work Plan

Attached is a list of engagements we plan to begin through December 31, 2026.

Because work priorities may change during the quarter, we may decide to postpone some engagements or initiate others that are not reflected in this Plan. This flexibility enables us to meet emerging and critical issues as they arise during the upcoming period. This quarter's plan relists some engagements that were included in the prior Work Plan but were not actually started.

We prioritize our work to focus our resources on those areas that are most vulnerable to fraud, waste, and abuse. Our Plan is dynamic. As such, please note that listed engagements have preliminary titles and objectives, and we may change them later.

As always, we encourage and welcome feedback from Agency executives and staff, including any suggestions they may have for areas we should consider studying. If you wish to discuss this Work Plan, please contact me or have your staff contact Kristen Schnatterly, Executive Officer for the Office of Audit.

Attachment

FISCAL YEAR 2027 1ST QUARTER OFFICE OF AUDIT WORK PLAN

Title, Identification Number, and Planned Objective	Related Management Challenge(s)					
	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
Engagements we plan to start in October 2026						
1. *Social Security Administration's Agreements for Reporting Inmate Data (022513). To determine whether correctional facilities and mental health institutions that have agreements with the Social Security Administration (SSA) are reporting inmate data as required.					✓	
2. *Follow-Up: Beneficiaries Whose Payments Have Been Suspended for No Child in Care and Who are Serving as Representative Payees for Children (052647). To determine whether SSA followed policy when it suspended benefits to parent1 recipients who were serving as representative payees for child beneficiaries and whom SSA determined did not have children in their care.					✓	
3. Security of Enterprise Data Warehouse System (142671). To determine the effectiveness of information security controls for the Enterprise Data Warehouse system.			✓			
4. Security and Reliability of High-Impact Artificial Intelligence (142672). To determine whether SSA ensured the security, accuracy, and reliability of its high-impact Artificial Intelligence uses.		✓				
5. Fiscal Year 2026 Assessment of the Social Security Administration's Charge Card Programs (032676). To determine the risk of illegal, improper, and erroneous purchases made through SSA's charge card programs.						✓

Title, Identification Number, and Planned Objective	Related Management Challenge(s)					
	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
6. <i>Higher Retirement Benefits Payable to Families of Disabled Beneficiaries (052642)</i> . To determine whether SSA employees follow policy and evaluate—when disabled beneficiaries file claims—whether higher total family benefits may be payable if the beneficiaries elect reduced retirement benefits.					✓	
7. <i>*Duplicate Documents in Hearings Folders (042404)</i> . To determine whether the Duplicate Identification Process reduces hearings processing times.	✓			✓		
8. <i>*The Social Security Administration's Implementation of the Social Security Fairness Act, which Repealed the Windfall Elimination and Government Pension Offset Provisions (042507)</i> . To determine whether SSA applied updates related to the repeal of the Windfall Elimination Provision and Government Pension Offset in accordance with the Social Security Fairness Act of 2023.	✓				✓	
9. <i>* Unauthorized mySocial Security Direct Deposit Changes (022625)</i> . To determine whether Social Security benefits are being misdirected because of unauthorized direct deposit changes made through mySocial Security.	✓				✓	

Title, Identification Number, and Planned Objective	Related Management Challenge(s)					
	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
10. *Disabled Beneficiaries Whose Benefits Have Been Suspended for Address Development, Whereabouts Unknown or Miscellaneous Reasons (022626). To determine whether SSA is complying with its policies to resolve benefit suspensions for disabled beneficiaries due to address development, whereabouts unknown, or miscellaneous reasons.				✓	✓	
11. Medical and Vocational Experts' Qualification and Non-Conformance (052651). To determine whether SSA reviews the qualifications of Medical and Vocational Experts and processes Reports of Non-Conformance in accordance with policy and procedures.	✓			✓		
12. Security of Internet of Things Devices (142410). To determine whether SSA manages and secures Internet of Things assets in compliance with Federal requirements.		✓	✓			
13. *Social Security Administration's Compliance with the Campos Settlement (152508). To determine whether SSA completed actions required by the settlement agreement in the case of Campos v. Kijakazi.					✓	
14. Payroll Information Exchange (152402). To determine whether SSA met its goals and deadlines for the Payroll Information Exchange.					✓	

Title, Identification Number, and Planned Objective	Related Management Challenge(s)					
	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
15. Recovery of Terminated Wage Earner Overpayments from Other Terminated Beneficiaries on their Record (052640). To determine whether SSA recovered overpayments to wage earners whose benefits were terminated by offsetting underpayments due to other beneficiaries on the wage earner's record, whose benefits were also terminated.					✓	
16. Administrative Law Judges Non-Medical Decisions (052670). To determine whether Administrative Law Judges decided non-medical cases in accordance with policy.					✓	
17. Social Security Administration's Privacy Program (152679). To assess SSA's implementation of its privacy and data protection programs in accordance with applicable laws, regulations and Office of Management and Budget policies.						✓
Engagements we plan to start in November 2026						
18. Case Exceptions Caused by Manual Processing (042505). To determine whether SSA employees processed Manual Adjustment, Credit and Award Process exceptions in accordance with policy.	✓				✓	
19. Title XVI Overpayment Waiver Processing (022645). To determine whether SSA employees are processing Title XVI overpayment waivers in accordance with policy.					✓	

Title, Identification Number, and Planned Objective	Related Management Challenge(s)					
	Service Delivery	Secure Information	Modernize IT	Disability Programs	Improper Payments	N/A Mandatory
20. The Social Security Administration's Financial Reporting for Fiscal Year 2027 (152703). To fulfill our responsibilities under the Chief Financial Officers Act of 1990 and related legislation for ensuring the quality of the audit work performed, we will monitor the independent public accountant's audit of SSA's Fiscal Year 2026 financial statements.						✓
21. The Social Security Administration's Information Security Program and Practices for Fiscal Year 2027 (142701). To determine whether SSA's overall information security program and practices were effective and compliant with the requirements of the Federal Information Security Modernization Act of 2014.		✓				
Engagements we plan to start in December 2026						
22. The Social Security Administration's Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2026 (152702). To determine whether SSA met all requirements of the Payment Integrity Information Act of 2019 in the Fiscal Year 2026 Agency Financial Report and accompanying materials.						✓

* Designated projects were included in the prior Audit Work Plan but were not started.