Office of the Inspector General
SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: September 3, 2026 **Refer To:** 062501

To: Frank Bisignano
Commissioner

From: Michelle L. Anderson /s/
Assistant Inspector General for Audit as First Assistant

Subject: Enumeration at Birth

The attached final report presents the Office of Audit's results of the subject engagement. The objective was to determine whether the Social Security Administration assigned more than one Social Security number to the same infant through its Enumeration at Birth program.

Please provide within 60 days a corrective action plan that addresses our recommendation. If you wish to discuss the final report, please call me or have your staff contact Jeffrey T. Brown, Deputy Assistant Inspector General for Audit.

Attachment

AUDIT REPORT

OBJECTIVE

Our objective was to determine whether the Social Security Administration (SSA) assigned more than one Social Security number (SSN) to the same infant through its Enumeration at Birth (EAB) program.

BACKGROUND

Under the EAB program, parents may request an SSN for their newborn on the birth registration worksheet at a hospital, at a birthing center, or with a licensed midwife.[1] Facility staff or the midwife enter this information into the state's Electronic Birth Registration system. The state then transmits the child's birth information to SSA's National Computer Center through secure electronic interfaces.

All 50 states, the District of Columbia, and Puerto Rico participate in EAB. Each state's Bureau of Vital Statistics receives the birth information, assigns a birth certificate number (BCN), and registers the birth in accordance with state law. Each state transmits birth information on a daily or weekly basis. SSA depends on each state's Bureau of Vital Statistics to submit accurate and complete EAB birth registration data. The Agency does not create or modify state birth information and processes the records as received. SSA assigns about 99 percent of SSNs for infants through EAB. In Fiscal Year 2024, SSA reportedly assigned over 3.6 million SSNs to newborns through EAB.

SSA should assign an infant a single, unique SSN. If SSA inadvertently assigns multiple SSNs to the same infant, it creates a risk that the individual could later apply for and receive payments or benefits under more than one SSN. For example, the individual could apply for, and receive, Supplemental Security Income under one SSN and later apply for, and receive, Supplemental Security Income or Old-Age, Survivors, and Disability Insurance benefits under a second SSN. In addition, the individual could apply for, and receive, other Federal and state-administered benefits under multiple SSNs, including food assistance through the Supplemental Nutrition Assistance Program and such state-administered benefits as unemployment insurance.

When SSA determines it has assigned an individual more than one SSN, the Agency should cross-reference all SSNs assigned to that individual to ensure earnings and benefits are properly associated with a single record. SSA designates one SSN as the active SSN and designates all other SSNs assigned to the individual as retired. Although retired SSNs remain in SSA's records, the Agency does not use them for business or benefit purposes.

Cross-referencing records and designating additional SSNs as retired ensures all earnings and benefits are consolidated under the active SSNs. This helps maintain the accuracy and integrity of SSA's records and reduces the risk of payment errors and individuals improperly receiving payments or benefits under more than one SSN.

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[1] For purposes of this report, we use the term "hospital" to refer collectively to hospitals, birthing centers, and licensed midwives that participate in the EAB program.

Scope and Methodology

We obtained a data file of 13,867,587 unique SSNs processed through EAB from January 1, 2021 through September 27, 2024. To determine whether SSA assigned more than one SSN to the same infant, we matched SSN records using the infant's name, date of birth, place of birth, sex, parents' names, and address. We also considered minor variations, such as an infant's name differing by one letter, in these data elements when we identified matching records. For more information about our scope and methodology, see Appendix A.

Results of Review

Of the approximately 13.9 million SSNs the Agency issued through EAB between January 2021 and September 2024, SSA correctly assigned (99.997 percent) only 1 SSN to the same infant. We identified only 420 infants (.003 percent) for whom it appeared SSA assigned more than one SSN and had not cross-referenced the associated records.

- For 68 infants, a state submitted multiple EAB records to SSA on the same day for each infant. The records contained different BCNs, but all other key identifying information, such as the child's and parents' names, matched exactly.

- For 352 infants, a state submitted multiple EAB records to SSA on different days for each infant. The records contained matching BCNs. For each set of records, we identified minor variations in identifying information (for example, a one-letter difference in the first names).

Because SSA relies on EAB information provided by states, we identified the states that submitted these records. In total, 34 states submitted the EAB records associated with these infants.

We obtained additional information from the State of New Jersey, which had the highest number of matching EAB submissions—187 (45 percent) of the 420 cases we identified. A state official reported that the state implemented an automated system in July 2021 to prevent more than one record for the same infant from being sent to SSA. However, the system contained a validation flaw that went undetected when the state launched the system and caused amended birth records to be processed as new records and resubmitted to SSA. For example, when a parent requested an infant's name change, the system treated the amended birth record as a new record and resubmitted it to SSA. State personnel identified the flaw on April 28, 2022 after it found an infant had received a second Social Security card after their name was changed. State personnel corrected the error by May 4, 2022, and we confirmed the correction addressed the issue. SSA personnel were not aware of this issue until we brought it to their attention during our fieldwork.

Although the State of New Jersey's system flaw caused many of the matching EAB submissions to SSA, limitations in SSA's existing controls allowed these matching submissions to be processed without detection. Specifically, SSA had controls that functioned as designed to identify instances in which states submitted multiple EAB records on different days that matched exactly on key data elements, such as the infant's first and last name, and date of birth. However, these controls did not identify instances in which multiple EAB records contained the same or similar identifying information, including the following.

- Records that had identical BCNs.
- Records that had minor variations in data elements, such as the infant's first or last name.
- Records that had matching identifying information that were submitted on the same day.

When SSA assigns more than one SSN to the same infant and does not properly cross-reference the records or designate the additional SSN(s) as retired, the risk of improper payments increases because these individuals may later use multiple SSNs to apply for, and receive, Federal and state benefits more than once.

Given that the findings represent a small proportion of the overall population, we are bringing this matter to SSA leadership's attention so they may consider whether implementing additional controls would be cost beneficial to prevent issuing more than one SSN to the same infant.

RECOMMENDATION

We recommend SSA review the 420 infants potentially assigned multiple SSNs, to the extent sufficient information is available, and take appropriate action that may include cross-referencing the records and designating the additional SSNs as retired.

AGENCY COMMENTS

SSA agreed to implement our recommendation (see Appendix B). SSA also provided technical comments in response to our draft report, which we incorporated into this final report, as appropriate.

OTHER MATTERS

During our audit, we identified SSN card issuances with unusual patterns that may indicate an increased risk of misuse. Because the supporting information is sensitive and could pose operational risks to SSA if more widely shared, we previously communicated the details separately to Agency management for its awareness and consideration.

Appendix A – Scope and Methodology

To accomplish our objective, we:

- Reviewed applicable sections of the *Social Security Act*, Code of Federal Regulations, and Social Security Administration (SSA) policies and procedures.
- Reviewed relevant, prior SSA Office of the Inspector General audit reports on the Enumeration at Birth (EAB) program.
- Obtained information from subject-matter experts regarding SSA policy, procedures, and systems to gain a better understanding of (1) the procedures used to issue Social Security numbers (SSN) through the EAB process and (2) the controls the Agency had in place to prevent issuance of multiple SSNs to the same infant.
- Reviewed SSA memorandums of understanding and contract agreements with each state Bureau of Vital Statistics participating in EAB.
- Identified 13,867,587 unique SSNs processed through EAB from January 1, 2021 through September 27, 2024.
- Identified cases in which SSA assigned more than one SSN to the same infant by matching SSN records based on the following elements.
    - Infant's First Name
    - Infant's Middle Initial or Name
    - Infant's Last Name
    - Infant's Date of Birth
    - Infant's Place of Birth
    - Infant's Sex
    - Mother's Name
    - Father's Name
    - Address
- Referred cases to SSA staff for review and corrective action.

We conducted our review between March 2025 and July 2026. We assessed the reliability of the EAB data by tracing a random sample of data to the system that produced it to ensure our data were accurate. We determined the data used in this report were sufficiently reliable given our audit objective and intended use of the data.

The principal entities audited were the Office of Field Operations and the Office of the Chief Information Officer. We assessed the significance of internal controls necessary to satisfy the audit objective. This included an assessment of the five internal control components: control environment, risk assessment, control activities, information and communication, and monitoring. In addition, we reviewed the principles of internal controls associated with the audit objective. We identified the following component and principles as significant to the audit objective.

- Component 3: Control Activities
  - Principle 10: Design control activities
  - Principle 12: Implement control activities

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 that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Appendix B – AGENCY COMMENTS

SOCIAL SECURITY

Office of the Commissioner

MEMORANDUM

Date: August 21, 2026 Refer To: TQA-1

To: Michelle L. Anderson
Assistant Inspector General for Audit as First Assistant

From: Chad Poist
Chief Risk Officer

Subject: Office of the Inspector General Draft Memorandum "Enumeration at Birth" (062501) -- INFORMATION

Thank you for the opportunity to review the draft report. We agree with the recommendation. SSA will review the 420 identified cases and take appropriate corrective action as warranted. However, SSA maintains the position that some of these cases may be due to legitimate naming similarities rather than errors. As needed, SSA plans to explore automation enhancements and review agency procedures related to the Enumeration at Birth program to further improve the accuracy and efficiency of its processes.

Please let me know if I can be of further assistance. You may direct staff inquiries to Amy Gao, Director of the Audit Liaison Staff.

SOCIAL SECURITY ADMINISTRATION BALTIMORE, MD 21235-0001