Semiannual Report to Congress

APRIL 1, 2026 – SEPTEMBER 30, 2026

Social Security Administration
Office of the Inspector General



The Social Security Administration (SSA or Agency) Office of the Inspector General (OIG) is responsible for the independent, objective oversight of SSA's programs and operations. Guided by our statutory mission under the *Inspector General Act of 1978*, as amended, we work to prevent and detect fraud, waste, and abuse, and to strengthen SSA programs and operations. This Fall 2026 Semiannual Report to Congress highlights significant accomplishments, key activities, and ongoing efforts of the OIG from April 1, 2026, through September 30, 2026.

During this reporting period, the Office of Audit issued 35 reports, including 13 that collectively identified more than $852 million in questioned costs and $2.3 billion in funds put to better use. The Office of Investigation's efforts resulted in 338 indictments/criminal informations and 281 convictions, as well as nearly $151 million in monetary accomplishments, including court-ordered restitutions, recoveries, settlements, judgments, and estimated savings to SSA. The Cooperative Disability Investigations Program, which has saved taxpayers approximately $8.7 billion since its inception, saved more than $129 million and recovered $11.6 million during this reporting period.

As with our previous semiannual report, this report highlights the Agency's continued progress in resolving unimplemented audit recommendations. The total number of unimplemented recommendations fell from 137 in the Spring 2026 Semiannual Report to Congress to 67 this period. We look forward to continued collaboration with the Agency to address remaining open recommendations, identify and recommend actions to address management challenges, and further safeguard taxpayer funds through new audits and robust enforcement activities.

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Glossary of Acronyms

ALJ	Administrative Law Judge
AWS	Amazon Web Services
BPA	Blanket Purchase Agreement
CDI	Cooperative Disability Investigations
CMP	Civil Monetary Penalty
DI	Disability Insurance
DoJ	U.S. Department of Justice
DPHHS	Montana Department of Health and Human Services
FISMA	*Federal Information Security Modernization Act of 2014*
FFMIA	*Federal Financial Management Improvement Act of 1996*
FY	Fiscal Year
IG	Inspector General
IG Act	*Inspector General Act of 1978*, as amended
LIEAP	Low Income Energy Assistance Program
NAFC	National Anti-Fraud Committee
NGTP	Next Generation Telephony Project
OASDI	Old-Age, Survivors, and Disability Insurance program
OA	Office of Audit
OI	Office of Investigations
OIG	Office of the Inspector General or Office of Inspector General
RSI	Retirement and Survivors Insurance
SNAP	Supplemental Nutrition Assistance Program
SSA	Social Security Administration
SSI	Supplemental Security Income
SSN	Social Security Number



$150,725,274
Monetary Accomplishments

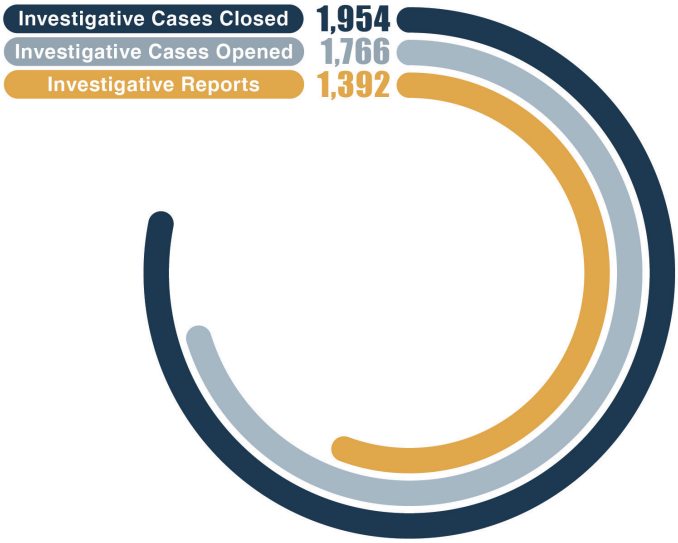
This number includes court-ordered restitution, recoveries, settlements, fines, and estimated savings resulting from our investigations. It reflects the estimated savings from all of Office of Investigations (OI) investigations in this reporting period. The reported monetary accomplishments do not include $63,718,597 in projected savings for non-SSA programs associated with our Cooperative Disability Investigations (CDI) Program.

$852,176,873
Questioned Costs

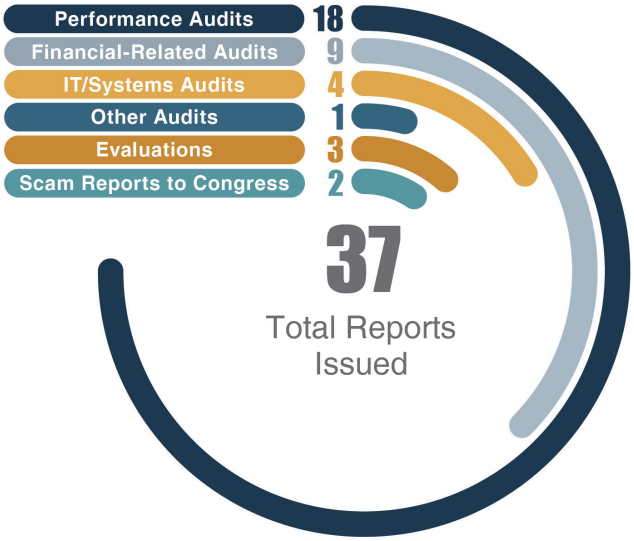
Questioned costs include costs that we determined, based on our audits: (1) violated a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (2) were not supported by adequate documentation; or (3) were unnecessary or unreasonable.

$2,314,612,621
Funds Put to Better Use

Funds put to better use are funds that SSA could use more efficiently if it took action to implement our recommendations.



The number of investigative reports includes summary reports of investigative findings issued externally by OI, including prosecution referrals, reports of employee investigations, reports of special investigations, and reports of findings by a CDI unit.



This includes Audit Reports, Informational Reports, Single Audit Reports, Evaluation Reports, and Congressional Status Updates on Social Security-related Scams.

793

Persons Referred to the U.S. Department of Justice for Criminal Prosecution

This number includes individual subjects or entities referred to the U.S. Department of Justice (DoJ) where the investigative findings were not subject to pre-established prosecution declination guidelines.

95



Persons Referred to State and Local Prosecutors for Criminal Prosecution

This number reflects the total number of individual subjects or entities referred to state and local prosecuting authorities where the investigative findings were not subject to pre-established prosecution declination guidelines. These persons may also have been referred to DoJ.

338



Indictments/ Criminal Informations

This number includes indictment or criminal information filings per subject. It does not include subsequent or superseding indictments, and/or criminal informations for the same subject.



650,393

Total Allegations Received

32,961



False-Personation Allegations Received

This figure represents the total number of Social Security-related allegations involving the impersonation of government employees or other individuals. A subset of these allegations are Social Security-scam allegations involving the theft of money or personal information. These allegations are received through multiple sources, including an online scam-reporting form that requests detailed information about the reported scam.

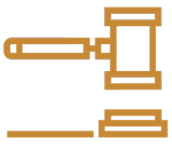


27,219

Social Security-Scam Allegations

This figure represents the number of Social Security-scam allegations received from all reporting sources. These allegations are a subset of false-personation allegations. Social Security-scam allegations refers to a fraudulent scheme that uses impersonation as its method, while false-personation refers to the impersonation of government employees or other individuals and may or may not involve a fraudulent scheme.

281



Convictions and Pretrial Diversions

This number reflects **269** convictions and **12** pretrial diversions.

874

Safety and Threats

OIG received **874** allegations related to employee safety issues, of which **19** involved alleged assault or harassment, **766** were associated with threats against SSA employees or buildings, and **89** involved other safety threats.

194

Task Forces/Working Groups

During the reporting period, we were members of **194** task forces/working groups. This includes the Making the District of Columbia Safe and Beautiful and the Memphis Safe Task Force.

1,381

Total Subpoenas Issued

This number is the total number of OIG subpoenas issued during this reporting period.

67

Unimplemented Recommendations

To provide SSA adequate time to implement our recommendations, we only report unimplemented recommendations 6 months after the end of the semiannual period in which we provided them to the Agency.

2,041

Administrative Actions

1,587

Subjects with Administrative Actions

Our work prompted the Agency to take administrative action, which may include terminating benefits, denying claims, recovering overpayments, suspending or reducing benefits, removing representative payees, or taking personnel actions.

$728,347,038

Potential Cost Savings from Unimplemented Recommendations

This figure reflects the dollar value of aggregate potential cost savings for all reports issued prior to the commencement of this reporting period (which was October 1, 2025 to April 1, 2026) with unimplemented monetary recommendations.

Investigations Overview

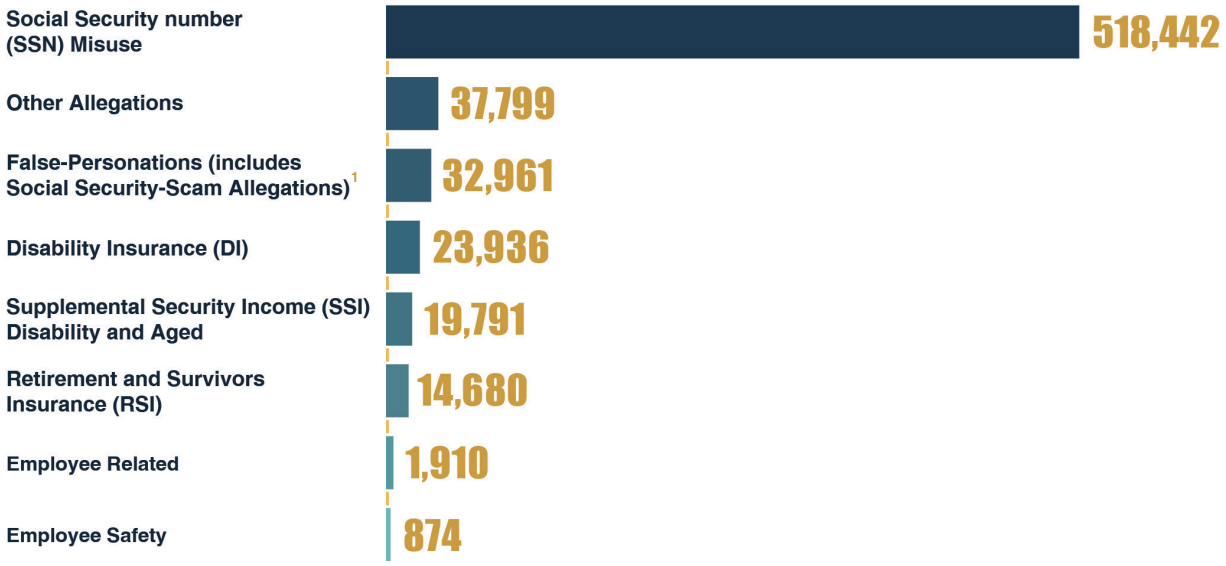
- Allegations Received by Category
- Task Forces and Working Groups
- Noteworthy Investigations



The Office of Investigations (OI) receives and evaluates allegations of fraud, waste, abuse, and mismanagement in SSA's programs and operations, and takes appropriate action in coordination with federal, state, and local prosecutors. OI also oversees the Cooperative Disability Investigations (CDI) Program, manages the OIG fraud hotline, and investigates allegations of whistleblower retaliation, employee misconduct, and threats to employee safety.

Allegations Received by Category

April 1, 2026 – September 30, 2026



Task Forces and Working Groups

OI works closely with federal, state, and local law enforcement partners and participates on task forces and working groups that support the Administration's priorities. This includes providing immigration enforcement support, and participating on the Making the District of Columbia Safe and Beautiful Task Force and the Memphis Safe Task Force. Subject matter experts provide support in areas such as digital forensics, analytics, and training on SSA programs and documents.

1. In prior Semiannual Reports, allegations involving false personation were reported as imposter-scam allegations. Beginning with this reporting period, imposter-scam allegations will be reported as Social Security-scams and as a subset of false-personation allegations to more accurately reflect the nature of these referrals.

Noteworthy Investigations

Kansas Woman Sentenced to 15 Months in Prison for Wire Fraud and Stealing $452,000 in State and SSA Benefits

Type: Long-Term Identity Theft / Multi-Program Fraud

Impact Highlights

- **Fraud Duration:** 20+ years
- **Total Restitution:** $452,097
- **SSA Loss:** $137,839
- **State Losses:** Kansas Medicaid ($273,145) and Kansas SNAP/ LIEAP ($41,113)
- **Sentence:** 15 months in prison; supervised release; full restitution

Narrative

OIG assisted the Kansas Department of Revenue after learning a woman fraudulently applied for a driver's license using her deceased relative's identity. Since 1993, she used the relative's personal information to obtain identity documents, marry under the stolen identity, and maintain parallel identities for decades.

She applied for DI benefits in 2005 under the false identity, then again in her true name in 2012—each time lying about her marital status and prior SSA applications. She repeated similar false statements when applying for SSI, Supplemental Nutrition Assistance Program (SNAP), and Low Income Energy Assistance Program (LIEAP) benefits, concealing income and household information. Her 2023 Retirement Insurance Benefits application continued the deception.

She pleaded guilty in December 2025 and was sentenced in June 2026 by a U.S. District Court judge to 15 months in prison, followed by 24 months of supervised release. She was also ordered to pay $452,097 in restitution: $273,145 to Kansas Medicaid, $41,113 to Kansas SNAP and LIEAP, and $137,839 to SSA.

Florida Woman Sentenced to 24 Months in Prison for Access Device Fraud, Aggravated Identity Theft, and Theft of SSA Benefits

Type: Deceased/Missing Beneficiary Fraud / Identity Fraud

Impact Highlights

Fraud Duration: 8 years

SSA Loss: $96,186

Sentence: 24 months in prison; supervised release; full restitution

Narrative

The case began as an OIG Office of Audit referral after an audit matched a missing person record with a Florida SSI beneficiary. Investigators confirmed the beneficiary's mother had been stealing her son's SSA benefits since his disappearance in 2016. She continued accessing SSI funds and, in 2019, submitted a DI application in his name. An imposter even appeared for an SSA interview pretending to be her son.

Over eight years, she withdrew approximately $96,000 from SSA payments tied to her missing son. She pleaded guilty in February 2025 and was sentenced in April 2026 by a U.S. District Court judge to 24 months in prison and 24 months of supervised release. She was also ordered to pay $96,186 in restitution to SSA.

Syrian Man Sentenced to Time Served for Stealing $191,000 in SSI Benefits

Type: Residency Fraud / Representative Payee Fraud

Impact Highlights

Fraud Duration: 21 years

SSA Loss: $190,825

Sentence: Time served; supervised release; full restitution

Narrative

OIG investigated an allegation from the Dearborn, Michigan SSA office regarding an SSI beneficiary living abroad. The beneficiary's son, serving as representative payee, falsely claimed his mother lived with him in Michigan, despite her having moved abroad in 2004. He also left the U.S. himself in 2022 but continued reporting U.S. residency for both of them.

He returned to the U.S. in October 2025 for an SSI redetermination interview and falsely affirmed his mother's U.S. residency before later confessing she lived with him in Syria. She had never established U.S. residency required for SSI entitlement.

He pleaded guilty in January 2026 and was sentenced in June 2026 by a U.S. District Court judge to time served and 36 months of supervised release. He was also ordered to pay $190,825 in restitution to SSA.

California Man Sentenced to Time Served for Threats to Federal Officers and Employees

Type: Threats to Federal Personnel / Facility Safety Incident

Impact Highlights

Incident: Violent threats to SSA staff

Sentence: Time served; supervised release

Narrative

The U.S. Federal Protective Service alerted OIG after the Mission Viejo SSA office received a fax threatening the life of an SSA employee. In September 2025, the subject explicitly threatened to assault and murder the employee to interfere with and retaliate against official duties. He pleaded guilty in March 2026 and was sentenced in May 2026 by a U.S. District Court judge to time served, followed by 36 months of supervised release.

Ukrainian Man Sentenced to Time Served for Stealing $80,000 from an SSA Retirement Beneficiary

Type: Imposter Scam / Fraud Against Beneficiary

Impact Highlights

Fraud Amount: $80,000

Scam Method: Impersonation of OIG Special Agent

Sentence: Time served; supervised release; full restitution

Narrative

The Yakima SSA office reported a retirement beneficiary who fell victim to an imposter scheme. A scammer posing as a Walmart employee claimed fraudulent charges had occurred, then transferred the victim to a man claiming to be “OIG Special Agent Jason Riley.”

The scammer falsely told the victim his SSN had been used for criminal activity and a federal judge required repayment. He instructed the victim to withdraw $40,000 twice and hand the cash over at his home—collecting both payments in person. Investigators identified the perpetrator as a Ukrainian national.

He pleaded guilty in January 2026 and was sentenced in April 2026 by a U.S. District Court judge to time served, followed by 36 months of supervised release. He was also ordered to pay $80,000 in restitution to the victim.

Arizona Man Who Hid His Deceased Father's Corpse in a Freezer Sentenced for Theft and Fraudulent Schemes

Type: Deceased Payee Fraud / Abuse of Vulnerable Beneficiary / Insurance Fraud

Impact Highlights

SSA Loss: $76,724

Insurance Fraud Loss: $410,915

Sentence: 30 months in prison (383 days credit); 84 months supervised release; full restitution

Narrative

OIG investigated a case referred by the Tempe, Arizona, Police Department involving a man who hid his deceased father's body in a backyard freezer. Investigators found no record of the father's death, despite his being an SSA beneficiary and listed owner of the home. After obtaining a search warrant, authorities discovered the decomposing remains.

The subject continued collecting his father's SSA benefits and obtained fraudulent insurance payments using forged documents. He pleaded guilty and was sentenced by a Maricopa County Superior Court judge to 30 months in prison, with 383 days of presentence credit, followed by 84 months of supervised release. He was also ordered to pay $76,724 in restitution to SSA and $410,915 to the insurance company.

Mexican National Sentenced to Time Served for False Claim to U.S. Citizenship

Type: Identity Theft / False Claim to Citizenship / Passport Fraud

Impact Highlights

SSA Loss: $154,638

Sentence: Time served; supervised release; full restitution; DHS transfer

Narrative

The Eagle Pass SSA field office reported two individuals appearing to use the same SSN. Investigators interviewed both men and used fingerprint analysis to determine that one was an unlawfully present Mexican national with prior arrests. He had stolen another man's identity, including SSN and date of birth, to apply for a U.S. passport and SSA benefits.

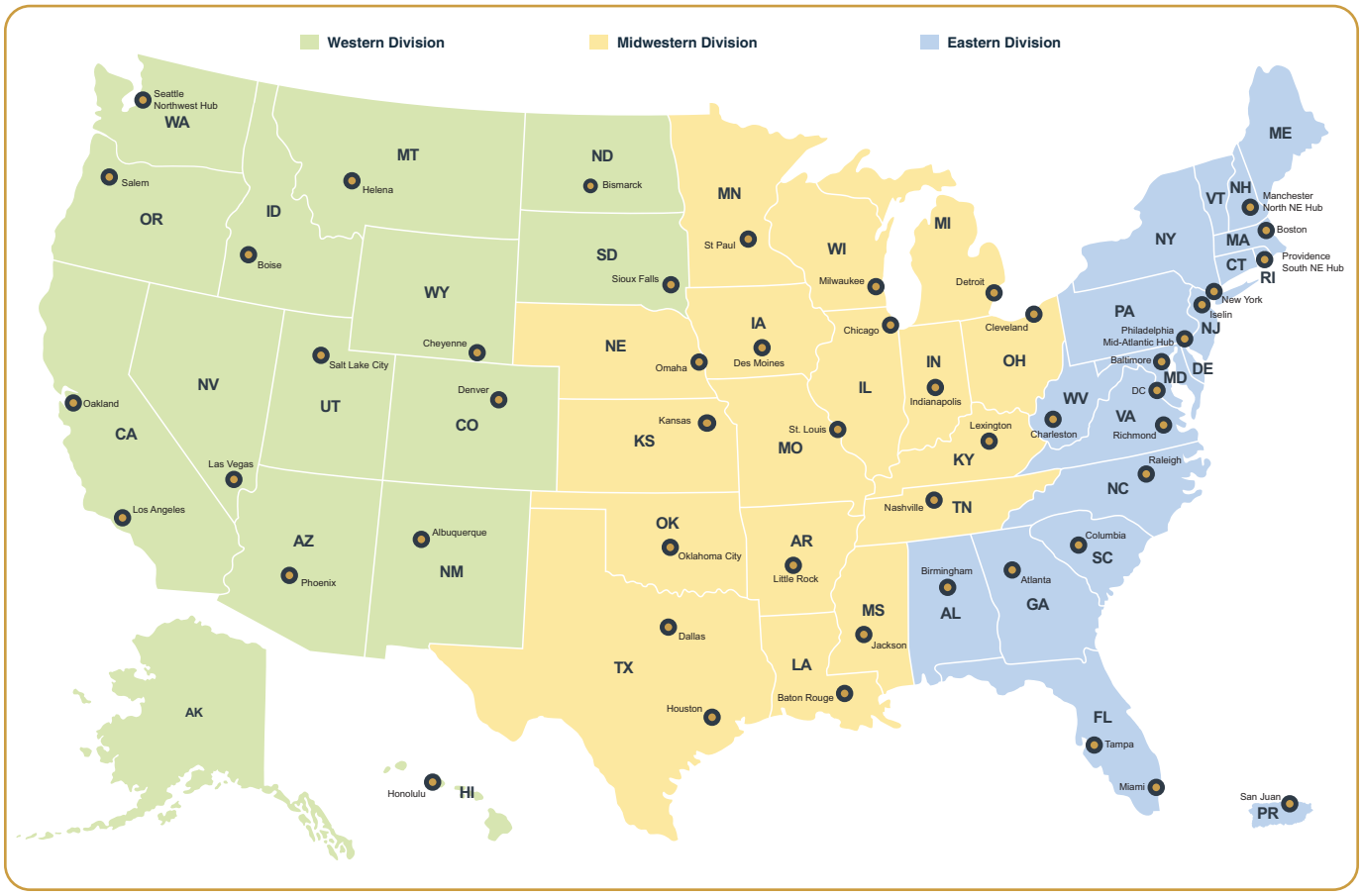
He pleaded guilty in December 2025 to making a false claim to U.S. citizenship. In June 2026, a U.S. District Court judge ordered him to pay $154,638 in restitution to SSA and sentenced him to time served, followed by 12 months of supervised release. Upon release, the man was transferred to the custody of the Department of Homeland Security.

The Cooperative Disability Investigations Program

- Cooperative Disability Investigations Units
- CDI Projected Savings
- CDI Investigations



Cooperative Disability Investigations Units



The CDI program is a key anti-fraud initiative that combats fraud within SSA's disability programs. The program establishes task force units under the direction of an SSA OIG Special Agent/Team Leader. This initiative pairs disability experts from SSA and state disability determination agencies with law enforcement officials from SSA OIG and state or local law enforcement partners, who work together within each of these CDI units. CDI investigations target those individuals involved in stealing or otherwise defrauding the limited funds of SSA that are intended to provide financial support to some of the country's most vulnerable citizens.

Stopping a fraudulent payment before it occurs, or as soon as it is suspected, is in the interests of SSA, OIG, and the taxpayers. By combining federal and state resources and expertise, CDI units benefit not only Social Security programs, but also other federal and state programs, such as food and nutrition assistance, housing assistance, Medicare, and Medicaid. Through section 811 of the *Bipartisan Budget Act of 2015*, Congress required nationwide coverage of the CDI program. Today, 50 CDI units cover each of the 50 states and U.S. territories, the District of Columbia, and the Commonwealth of Puerto Rico.

CDI Projected Savings

CDI units have contributed to a projected savings to taxpayers of over $8.66 billion since inception of the CDI program. During this reporting period, the work of CDI units led to 833 disability claims being denied or ceased, $65,624,043 in projected savings for SSA programs, and $11,599,062 in SSA monetary accomplishments in the form of recoveries, fines, judgments, restitution, and settlements. The CDI program also led to $63,718,597 in projected savings for non-SSA programs.



833
Disability claims denied or ceased



$65,624,043
Projected savings for SSA programs



$11,599,062
SSA monetary accomplishments in the form of recoveries, fines, judgments, restitution, and settlements



$63,718,597
Projected savings for non-SSA programs



$8.66 billion
Projected savings to taxpayers of over $8.66 billion since inception

CDI Investigations

Miami CDI Unit Investigation Led to Sentencing of a Dominican National to 52 Months in Prison for Social Security Fraud, Health Care Fraud, Theft of Government Funds, and Aggravated Identity Theft

Type: Identity Theft / DI Fraud / Medicare Fraud

Impact Highlights

- **Fraud Duration:** 4+ years
- **SSA Loss:** $105,058
- **Medicare Loss:** $108,058
- **Restitution to Victim:** $4,156
- **Future SSA Savings:** $148,252
- **Sentence:** 52 months in prison; supervised release; removal; full restitution
- **Investigative Partner:** HHS OIG

About the Miami CDIU

Located in Miami, Florida, the Miami CDIU was established in September 2015. The unit is comprised of members from the OIG, SSA, the Florida Division of Disability Determinations, and the Florida Department of Financial Services. The Miami CDIU's area of responsibility covers the southern region of Florida.

Narrative

The CDIU investigated an allegation referred by an SSA district office after a man reported to SSA that his identity had been stolen. The Dominican national responsible used a fraudulent Puerto Rican birth certificate and the victim's SSN to apply for Disability Insurance benefits in February 2021. He also enrolled in Medicare using stolen identity information. Several documents submitted to the State of Florida appeared altered, and investigators confirmed the victim had not applied for SSA or Medicare benefits.

Over a four-year period, the subject received approximately $105,000 in SSA DI benefits and $108,000 in Medicare benefits. He pleaded guilty in February 2026. In June 2026, a U.S. District Court judge sentenced him to 52 months in prison, supervised release, removal from the U.S. He was also ordered to pay $105,058 in restitution to SSA, $108,058 to the U.S. Department of Health and Human Services (HHS), and $4,156 to the identity theft victim.

Helena CDI Unit Investigation Led to Conviction of a Montana Woman for Theft of Public Money

Type: SSI Fraud, Medicaid Fraud, SNAP Fraud

Impact Highlights

Fraud Duration: 4+ years

SSA Loss: $43,014

State Losses: Montana Medicaid ($163,110) and SNAP ($5,162)

Sentence: 60 months of probation; restitution of $27,185 for SSA; full restitution for Medicaid and SNAP

About the Helena CDIU

Located in Helena, Montana, the Helena Cooperative Disability Investigations Unit (CDIU) was established in September 2019. The unit is composed of an OIG Special Agent who serves as the Team Leader, an SSA Program Specialist, and two Agents from the Montana Department of Justice's Division of Criminal Investigation. The Helena CDIU's current area of responsibility covers the entire state of Montana.

Narrative

The Helena CDIU received an allegation from an SSA field office involving a woman suspected of concealing her marriage and finances while receiving SSI and other federal assistance.

The Helena CDIU initiated its investigation in 2023 and determined that the woman had concealed her husband's presence in the household, as well as their financial resources, from both SSA and the Montana Department of Public Health and Human Services (DPHHS). Her actions resulted in a fraud loss of $43,013.95 to SSA between April 2019 and January 2024, and approximately $168,000 in Medicaid and Supplemental Nutrition Assistance Program (SNAP) benefits paid by DPHHS.

In September 2025, she was indicted on one count of Theft of Public Money and pleaded guilty to the charge in December 2025. In April 2026, a U.S. District Court judge sentenced her to 60 months of probation and ordered her to pay $27,185 in restitution to SSA, with the remaining $15,829 to be recovered through administrative action. The judge also ordered her to pay $168,272 in restitution to DPHHS ($163,110 for Medicaid and $5,162 for SNAP).

Little Rock CDI Unit Investigation Led to $158,000 in Savings for Federal Benefit Programs

Type: DI Fraud

Impact Highlights

Projected SSA Savings:
$98,190

Projected Medicare Savings:
$59,519

About the Little Rock CDIU

Located in Little Rock, Arkansas, the Little Rock CDIU was established in August 2015. The unit consists of an OIG Special Agent serving as the Team Leader, an SSA Program Specialist, and a Disability Fraud Specialist from Arkansas Disability Determination Services. The unit also partners with two sworn investigators and an Investigative Analyst from the Office of the Arkansas Attorney General. The Little Rock CDIU's current geographical area of responsibility covers the entire state of Arkansas.

Narrative

The Little Rock CDIU opened this investigation in January 2026 after receiving an anonymous allegation that a man had fraudulently applied for disability benefits. The man had applied for disability benefits twice in 2025 and was denied both times. In his application, he reported numerous conditions, including vascular dementia, stroke, depression, anxiety, neuropathy in both arms and legs, hypertension, and diabetes. He stated that he "could not process what to do" and was "unable to think clearly enough to work." Regarding daily activities, he claimed he did chores, watched TV, checked social media, talked to friends, went to the store, and attended doctor's appointments—activities he said required his wife's supervision. He also reported needing assistance with bathing, reminders for haircuts and meals, and stated that his conditions impaired his ability to lift, squat, bend, stand, reach, walk, kneel, talk, climb stairs, remember, complete tasks, concentrate, understand, follow instructions, use his hands, and get along with others.

After his second denial, he requested a hearing before an SSA administrative law judge. Based on evidence submitted by the CDI unit, the judge denied his appeal. The investigation found that he did not have the impairments he claimed and had omitted material information from his application. For example, he failed to disclose that he was campaigning for the position of Arkansas Constable, a law enforcement role, and that he operated a nonprofit organization with his wife.

As a result of the investigation, projected savings of $98,190 were attributed to SSA and $59,519 to Medicare.

Kansas CDI Unit Investigation Led to $158,000 in Savings for Federal Benefit Programs

Type: DI Fraud

Impact Highlights

Projected SSA Savings:
$98,190

Projected Medicare Savings:
$59,519

About the Kansas CDIU

Located in Topeka, Kansas, the Kansas CDIU was established in September 2009. The unit is composed of an OIG Special Agent who serves as the Team Leader, an SSA Program Specialist, a Disability Program Specialist from Kansas Disability Determination Services, two Special Investigators, and an Investigative Analyst from the Kansas Department for Children and Families. The Kansas CDIU's current area of responsibility covers the entire state of Kansas.

Narrative

In April 2026, Kansas DDS notified the CDIU regarding a 49-year-old male disability applicant who alleged various mental and physical impairments, but whose case contained multiple inconsistencies. DDS indicated that a CDI investigation could provide additional evidence not otherwise available to assist in evaluating the claimant's allegations.

The claimant alleged disabilities including post-traumatic stress disorder, anxiety, atrial fibrillation, and peripheral neuropathy in all four extremities. He previously filed a claim in 2023, which Kansas DDS denied. He appealed to the Office of Hearing Operations and to the Appeals Council, both of which issued denials in early 2025. The claimant filed again in late 2025, was denied by DDS, and requested reconsideration.

Our CDI investigators observed the claimant using assistive devices during a medical appointment but removing them immediately afterward. The claimant was also seen performing physical activities he claimed he could not perform, such as driving, and demonstrating mental functioning that contradicted his reported limitations. A review of the claimant's social media accounts showed that he operated a business involving cutting, splitting, delivering, and stacking firewood. These findings collectively indicated that the claimant functioned well above his alleged physical and mental limitations.

In July 2026, after reviewing the investigation findings, DDS issued a determination denying the claimant's disability application.

As a result of the investigation, projected savings of $98,190 were attributed to SSA and $59,519 to Medicare.

Audit Overview

- Audit Reports Issued
- Improper Payments
- Potential Cost Savings from Unimplemented Recommendations
- Significant Audit Findings During the Reporting Period



Our audit work helps SSA serve the American people by identifying opportunities for savings, better use of funds, and improvements in SSA's program management and results. We continue to deploy audit resources to address **SSA's top management and performance challenges**.

During this reporting period, we focused on the following management and performance challenges: (1) improve service delivery; (2) protect the confidentiality, integrity, and availability of SSA's information systems and data; (3) modernize information technology; (4) improve the administration of disability programs; and (5) improve the prevention, detection, and recovery of improper payments.

Audit Reports Issued

This reporting period, we issued 35 audit and evaluation reports.[1] This includes 13 reports that identified over $3.1 billion in potential cost savings and 22 reports with non-monetary recommendations or no recommendations. See **Appendix B** and **Appendix C** for statistical tables showing potential cost savings, including those for which no management decision had been made by the commencement of the reporting period, and **Appendix D** for the full list of reports issued during this reporting period.

Improper Payments

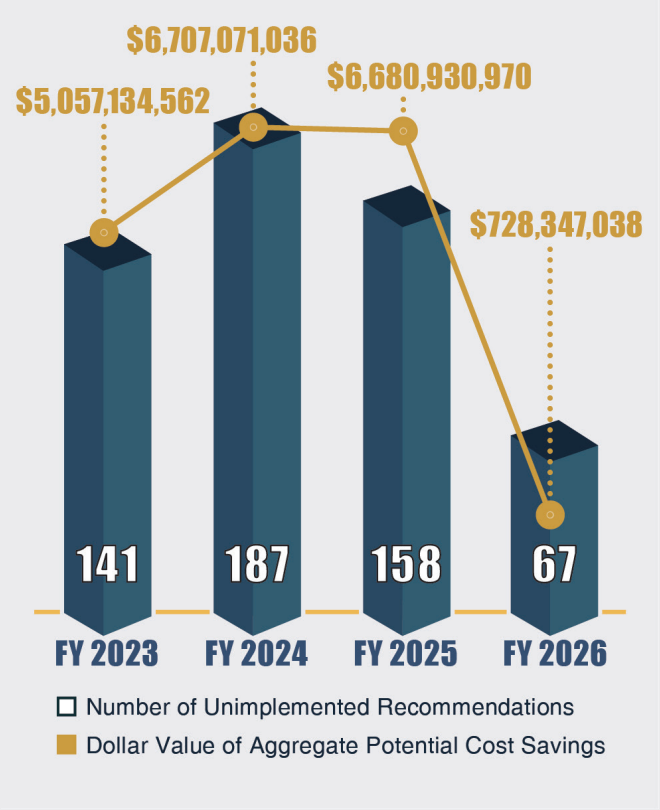
SSA issues over $1.7 trillion in benefit payments, annually. Even the slightest error in the overall payment process can result in millions of dollars in improper payments. Improper payments can be overpayments, when SSA pays someone more than they are due, or underpayments, when SSA pays someone less than they are due. SSA estimates it made almost $16 billion in improper payments during FY 2025: approximately $11.5 billion in overpayments and approximately $4.5 billion in underpayments.[2]

During this period, we issued 20 audit reports related to the management challenge, "Improve the Prevention, Detection, and Recovery of Improper Payments." Our work related to this management challenge identified over $852 million in questioned costs and over $2.3 billion in funds put to better use and included 51 recommendations. Further, we annually review SSA's compliance with the *Payment Integrity Information Act of 2019*.

We continuously engage SSA to ensure timely resolution of all recommendations. During this period, we continued discussions with SSA on actions necessary to close recommendations. As shown on the following chart, the number of unimplemented recommendations decreased from 158 to 67 from the same period in FY 2025 to FY 2026. This is the lowest number of recommendations we reported as unimplemented since we began reporting this number in our Spring 2017 Semiannual Report to Congress (SAR). The potential cost savings from all unimplemented recommendations also decreased by more than $5.9 billion over the same FY period. This potential cost savings from all unimplemented recommendations is also the lowest since we began reporting this dollar figure in our 2017 Spring SAR.[3]

1. This includes 24 Audit Reports, 3 Evaluation Reports, 1 Informational Report, and 7 Single Audit Reports.
2. **SSA's FY25 Annual Financial Report**.
3. To provide SSA adequate time to implement our recommendations, we only report unimplemented recommendations 6 months after the close of the semi-annual period in which we provided them to the Agency. The FY 2026 figure includes audits issued through March 31, 2026. Numbers are comparative to prior years' Fall SARs. We will report end of year figures for FY 2026 (through September 30, 2026) in the Spring 2027 SAR.

Potential Cost Savings from Unimplemented Recommendations



Significant Audit Findings During the Reporting Period

- **Court-ordered Restitutions for Individuals Convicted of Social Security Fraud (042302) – May 26, 2026**

  Courts may order individuals convicted of Social Security fraud to repay SSA for illegally obtained funds, known as court-ordered restitution. SSA employees must monitor and control the collection of restitutions until the full overpayment has been refunded or otherwise resolved.

  In our 2019 audit, *The Social Security Administration's Accounting for, and Monitoring of, Court-ordered Restitutions* (A-04-18-50633), we found that SSA did not have adequate controls to ensure it recorded and monitored the collection of restitutions. We recommended that SSA develop a tracking system to record and monitor restitutions. In response, SSA implemented a tracking tool for restitutions and documented existing restitutions in the tool.

  We conducted this audit to determine whether SSA employees properly recorded and monitored the collection of court-ordered restitutions for individuals convicted of Social Security fraud. We reviewed 66 restitutions from a population of 1,506 ordered in Fiscal Years 2018 through 2023 and established in SSA's tracking tool. Of the 66 restitutions reviewed, SSA employees properly recorded and monitored 43 (65 percent), collecting approximately $2.1 million. However, employees did not properly record or may not have monitored the collection of 23 restitutions (35 percent). As of January 2025, SSA had not collected outstanding balances totaling approximately $1.1 million for these restitutions. Based on our results, we estimate SSA employees did not properly record and/or monitor the collection of approximately $18.6 million in restitutions. We also determined SSA employees did not send appropriate overpayment notices to 18 individuals ordered to make restitution.

  We also reviewed 10 of the 25 erroneously processed restitutions identified in our 2019 audit. SSA employees did not properly record or may not have monitored the collection of four restitutions with outstanding balances totaling approximately $126,000. It is crucial that SSA employees record restitutions on the Master Beneficiary Record (MBR) and/or Supplemental Security Record and perform all required monitoring activities to maximize the likelihood of recovering overpaid funds. When SSA employees do not properly monitor court-

ordered restitutions, the Agency cannot ensure it collects all restitutions owed by individuals convicted of Social Security fraud.

We made three recommendations to SSA to help ensure employees properly record and monitor the collection of court-ordered restitutions. SSA agreed to implement our recommendations.

- **Retroactive Benefits Paid to Child Beneficiaries (052406) – June 24, 2026**

  SSA administers the Old-Age, Survivors, and Disability Insurance (OASDI) program under Title II of the Social Security Act. OASDI provides benefits to wage earners and their eligible family members, including children, in the event a wage earner retires, becomes disabled, or dies. To be eligible for OASDI benefits, a child must have a parent who (1) is retired or has a disability and is entitled to Social Security benefits or (2) has died after having worked long enough under Social Security to be insured.

  A child must be younger than 18, a full-time student age 18 or 19, or any age with a disability that began before the child turned 22. A child may receive retroactive benefits up to 6 months before the application filing date on the record of a retired or deceased number holder, or 12 months before the application filing date on the record of a number holder receiving disability benefits.

  We conducted this audit to determine whether SSA properly paid retroactive OASDI benefits to child beneficiaries. We selected a random sample of 150 child beneficiaries who may have been eligible for retroactive benefits, whose initial benefit entitlements began after January 2005, and whose benefits had not been terminated as of May 2024. SSA properly paid retroactive benefits to 104 of the 150 beneficiaries (69 percent) in our sample and improperly paid retroactive benefits to 46 beneficiaries (31 percent). We estimate that SSA improperly under- or overpaid about 195,260 beneficiaries approximately $760 million because SSA employees did not accurately determine beneficiaries' retroactive benefit amounts or benefit periods.

  When SSA underpays beneficiaries, their financial well-being may be impacted. Conversely, when the Agency overpays beneficiaries, they are generally required to repay the overpayments, which can cause additional financial burdens for beneficiaries and their families. Improper payments also require the Agency to use additional resources to correct its errors, and SSA may not always be able to fully recover overpaid funds. In addition, improper determinations may cause delays in child beneficiaries' entitlements to Medicare benefits, which may result in families incurring medical expenses that should have been covered by a child's Medicare benefits.

  We recommended SSA pay any retroactive benefits to the beneficiaries, as appropriate, and identify the factors that contributed to employee errors and implement appropriate corrective action. SSA agreed with our recommendations.

- **Administrative Sanctions and Benefit Withholding (042303) – June 29, 2026**

  SSA may impose an administrative sanction when an individual commits fraud, makes a false or misleading statement, or fails to report information that is material in determining OASDI or SSI eligibility, continuing eligibility, or payment amounts. A field office employee makes the sanction determination. When SSA imposes a sanction, it withholds current or future benefits. For individuals who receive both OASDI and SSI benefits, the sanction applies to both programs. If the individual is not receiving benefits, SSA defers imposing the sanction until the first month's benefit is due. If a sanctionable action results in an overpayment, SSA may recover the overpayment by withholding current or future monthly benefits due to the individual. When fraud or similar fault contributed to the creation of the overpayment, SSA withholds the individual's full benefit amount to recover it.

We conducted this audit to determine whether SSA correctly processed administrative sanctions and recovered related overpayments. We reviewed 2 random samples for a total of 225 individuals referred for potential sanction between June 1, 2017, and May 31, 2022. Of the 225 individuals, we did not identify errors on sanctions for 57 (25 percent) based on the available evidence. However, SSA employees and systems made errors on sanctions for 168 individuals (75 percent). Based on our sample results, we estimate SSA employees and systems made errors when processing sanctions for 1,921 individuals, resulting in improper payments to an estimated 454 individuals totaling $49.6 million. Employees also made documentation errors for an estimated 3,532 individuals.

Without adequate documentation, SSA cannot effectively monitor whether employees took required actions and may be unable to support its sanction actions if individuals challenge the Agency's decisions. Specifically, we found employees:

- Withheld benefits for the wrong months, for an inappropriate duration, or before appeal rights expired;
- Should have suspended benefits to impose sanctions for individuals who were receiving benefits but did not;
- Did not adequately document sanctions' development, determinations, and approvals or add required language to SSA records about imposed or deferred sanctions;
- Did not send correct and/or complete initial sanction determination notices or benefit suspension notices; and
- Did not recover overpayments in accordance with policy for individuals whom SSA overpaid because of a sanctionable event, such as failing to report a marriage or income.

We made seven recommendations for SSA to improve controls over administrative sanctions processing and related overpayment recovery, including updating its policies and improving system interfaces, edits, and/or automated alerts. SSA agreed to implement our recommendations.

- **Supplemental Security Income Earnings Alerts (022310) – September 15, 2026**

The SSI program provides monthly cash assistance to people who are aged, blind, or disabled and have limited income and resources. SSA evaluates income monthly; generally, as a recipient's income increases, the SSI payment decreases. If a recipient's income exceeds allowable limits for a given month, the recipient is not eligible for SSI payments for that month. To maintain accurate earnings information, SSA uses the earnings alert system to identify discrepancies between a recipient's reported and actual wages. A discrepancy occurs when a recipient's actual earnings differ from the earnings SSA used to calculate the SSI payment.

We conducted this audit to determine whether SSA resolved earnings alerts for SSI recipients that remained pending as of September 2024. We identified 417,291 SSI recipients who had at least 1 pending earnings alert on their record as of September 2024 and randomly selected 100 of these recipients for review. The results of our current review indicate that actions the Agency took in response to our prior review were not sufficient, as employees continued to not take appropriate actions to resolve earnings alerts. SSA employees resolved earnings alerts for 20 of the 100 recipients we reviewed. However, they did not resolve earnings alerts for 80 recipients who had at least 1 earnings alert pending as of September 2024. For 63 of the 80 recipients, SSA employees did not begin their reviews for 37 earnings alerts or did not complete their reviews for 26 earnings alerts. As of April 2025, these earnings alerts remained pending. For the remaining 17 recipients, employees cleared

the earnings alerts but did not verify and record all earnings that affected the SSI payment amounts.

Based on our sample results, we estimate SSA paid approximately $1 billion to about 333,800 recipients who would not have been eligible to receive those payments had the Agency properly considered and fully developed their unreported earnings when determining SSI eligibility and payment amounts. Employees either did not complete, or incorrectly completed, earnings reviews and eligibility determinations, resulting in these payments. Due to its administrative finality policy, the Agency will be unable to recover approximately $664 million of these payments absent a determination of fraud or similar fault. SSA should be able to take corrective action on the remaining approximately $344 million.

We made three recommendations for SSA to review and take corrective action on errors our audit identified, identify the factors contributing to employees not diligently pursuing earnings alerts or not accurately resolving them, and implement appropriate corrective action. SSA agreed with our recommendations.

- **Childhood Disability Benefits (052610) – September 25, 2026**

  SSA's Title II Redesign system automatically terminates a beneficiary's child benefits when they turn 18 and are not a full-time student. However, an individual who became disabled before age 22 may be entitled to childhood disability benefits on a parent's earnings record if they are unmarried and their disability is expected to last at least 12 consecutive months or result in death. If—within 4 years after SSA terminated a beneficiary's benefits because they were age 18 or no longer a full-time student—the beneficiary alleges they became disabled before age 18, SSA does not require that a beneficiary file a new application. Instead, SSA uses a Disability Report to document the new and material evidence permitting a reopening of the termination if the child is disabled as alleged. Specific steps must be taken while a disability determination is pending and once SSA determines the beneficiary was disabled before age 18. After beneficiaries are entitled to childhood disability benefits for 24 months, they are also entitled to Medicare benefits.

  We conducted this audit to determine whether SSA followed its policy when establishing benefit entitlement dates for adults who were receiving childhood disability benefits and were disabled before age 18. From the MBR, we identified 68,131 beneficiaries who had been receiving childhood disability benefits as of January 2026 and who (1) were entitled to at least 1 month of benefits after age 18; (2) were determined to have been disabled at or before age 18; and (3) had filed for disability benefits no later than 4 years after their child's insurance benefits ended because they turned 18 or were no longer a full-time student. From this population, we selected a random sample of 100 beneficiaries for review.

  Of the 100 beneficiaries in our sample, SSA employees followed policy when establishing benefit entitlement dates for 25 adults who were receiving childhood disability benefits and were disabled before age 18. However, employees did not follow policy for the remaining 75. Of those 75, SSA correctly paid 40 beneficiaries even though employees established incorrect benefit entitlement dates, and 35 beneficiaries were underpaid a total of $324,151 in childhood disability benefits. Based on our sample, we estimate SSA incorrectly established entitlement dates for 50,194 beneficiaries. Of these, we estimate SSA correctly paid 27,252 beneficiaries, while 22,942 beneficiaries were underpaid a total of $165 million.

  When SSA employees do not accurately establish entitlement dates for beneficiaries entitled to childhood disability benefits, SSA may cause financial hardship by not paying benefits that beneficiaries are due and by potentially delaying Medicare entitlement. We made three recommendations for SSA

to correct errors our audit identified, identify and resolve errors in the remaining population and implement system enhancements to improve processing, and identify the factors contributing to employees not following policies and procedures and implement appropriate corrective action. SSA agreed with our recommendations.

- **The Social Security Administration's Amazon Web Services Contract (042512) – September 30, 2026**

  SSA's telephone services comprise a national 800 number and a network of approximately 1,200 field offices. SSA's teleservice centers answer calls to its National 800-Number Network. In February 2020, SSA signed a contract with its previous contractor to support its Next Generation Telephony Project (NGTP). SSA leadership later determined the NGTP platform could not meet the Agency's needs. As a result, SSA transitioned to a different platform in August 2024 and did not renew the NGTP contract. In August 2024, SSA used an existing blanket purchase agreement (BPA) with a contractor to acquire Amazon Web Services (AWS) Connect for telephone services. SSA originally established the BPA in December 2020, using the General Service Administration's Federal Supply Schedules program, to purchase various cloud information technology services, such as platforms or storage.

  Congressman Ron Estes, Chairman of the Subcommittee on Social Security of the United States House of Representatives Committee on Ways and Means, requested we conduct this review. Our objectives were to determine whether SSA complied with Federal regulations when it (1) selected, administered, and oversaw its BPA for AWS Connect for telephone services and (2) incorporated quality standards or performance incentives into the BPA. SSA complied with Federal regulations when it selected a contractor for its BPA for AWS Connect for telephone services. However, SSA did not always administer or oversee the BPA in accordance with Federal regulations. Specifically, SSA did not comply with the Federal Acquisition Regulation when it:

  - did not perform sufficient annual reviews of the BPA to fully assess whether the BPA still represented the best value to the Agency, and may have missed opportunities for additional discounts;
  - modified the scope of the BPA beyond the original established term; and
  - did not consistently monitor and assess contractor performance.

  Additionally, SSA included limited quality standards and performance incentives in its BPA. Although SSA generally experienced improved telephone service platform performance under AWS Connect, we identified areas where the Agency could have identified solutions and addressed its needs more promptly had the BPA included stronger performance measures and methods to monitor performance.

  We made five recommendations for SSA to improve its administration and oversight of the BPA for AWS Connect for telephone services. SSA agreed with our recommendations.

- **The Social Security Administration's Information Security Program and Practices for Fiscal Year 2026 (142603) – September 24, 2026**

  SSA OIG engaged Ernst & Young LLP (Ernst & Young) to conduct this performance audit in conjunction with the audit of SSA's FY 2026 financial statements. The audit objective was to determine whether SSA's information security program and practices were effective and consistent with *Federal Information Security Modernization Act of 2014* (FISMA) requirements, as defined in the Inspector General (IG) FISMA reporting metrics as of July 31, 2026.

Ernst & Young found that SSA made progress in maturing its cybersecurity posture by defining and implementing roadmaps to improve its cybersecurity program. This improvement demonstrated SSA's focus on working toward achieving a FISMA conclusion of "Effective." However, based on the IG FISMA Reporting Metrics guidance, Ernst & Young concluded SSA's overall security program was Consistently Implemented but "Not Effective" for FY 2026.

In FY 2026, SSA demonstrated a commitment to addressing longstanding challenges in its information security program, resulting in notable improvements. However, cyber threats evolve rapidly, and the Agency will remain a target because of the sensitive information it maintains for every person issued a Social Security number. Inappropriate and unauthorized access to, or theft of, this information could result in significant harm and distress to millions of numberholders. As such, it is imperative that SSA ensure its information security controls are appropriately designed and operating effectively.

In addition to the recommendations provided during the performance audit, Ernst & Young recommended that SSA focus on five core areas to strengthen its enterprise-wide cybersecurity program.

- Inventories: Continue refining the enterprise architecture system inventory as well as software, hardware, data, and metadata inventories.
- Risk Management: Continue implementing the cybersecurity risk management strategy to obtain a comprehensive assessment of risks to the Agency and follow a standardized process to accept and monitor these risks.
- Continuous Monitoring: Continue assessing applications to ensure SSA includes all its assets within the continuous monitoring scope and improve the vulnerability management process.
- Configuration Management: Continue improving the process for integrating and formalizing risk-based decisions into cybersecurity program monitoring activities.
- Privileged Account Management: Continue improving oversight and management of user accounts.

SSA stated it will continue to modernize its capabilities, strengthen its controls, rapidly address identified risks, and hold itself accountable for results.

Legal Overview

- Civil Monetary Penalty Program
- Review of Legislation and Regulations



Civil Monetary Penalty Program

Section 1140 of the Social Security Act

Section 1140 of the Social Security Act (Section 1140) authorizes civil monetary penalties (CMPs) to protect the public from advertisements, solicitations, and other communications (including websites, social media posts, email and scam telephone calls) that may convey the false impression SSA approved, endorsed, or authorized the communication. It also prohibits the reproduction and sale of SSA publications and forms without authorization and places restrictions on the charging for services SSA provides to the public without charge. SSA's CMP program to enforce Section 1140 has been delegated to the Inspector General (IG) and has been an effective administrative enforcement alternative when criminal or civil prosecution is declined or not feasible.

Our Section 1140 work for this reporting period included:

- Obtaining voluntary compliance from a law firm that agreed to make changes to its immigration related services to ensure its clients do not mistakenly believe that the firm is authorized by SSA to process Social Security card applications;
- Securing the removal of a malicious code from a software development company's platform capable of creating SSA-related imposter websites;
- Contacting a non-US based individual who relinquished ownership of a misleading SSA-related domain after being educated on Section 1140;
- Alerting a web development company that its scheduling services were being utilized by customers to perpetrate fraudulent phishing email scams;
- Referring foreign actors impersonating SSA and/or SSA officials to the FBI's Legal Attachés covering Brazil and Nigeria;
- Continuing our efforts with our domain name registration initiative Operation Read This, whereby the OIG educates owners of recently acquired SSA-related domain names about Section 1140's prohibitions so that the owners can avoid potential internet-related violations; and
- Continuing our efforts with Operation Canned Spam, whereby the OIG collaborates with email service providers to more efficiently combat SSA-related email scams.

Review of Legislation and Regulations

Section 4(a)(2) of the *IG Act,* codified at 5 U.S.C. § 404(a)(2) requires the OIG to review existing and proposed legislation and regulations, and make recommendations concerning the impact of such legislation or regulations on the economy and efficiency of, or the prevention and detection of, fraud in SSA programs and operations. While SSA's Office of Law and Policy reviews proposed or enacted legislation that could impact SSA's activities, the OIG independently reviews legislation that relates to fraud, waste, or abuse in SSA's programs and operations as well as proposed legislation that could affect the OIG's operations. In addition, OIG communicated directly with congressional staff as needed to discuss legislative issues.

Anti-Fraud Initiatives

- Social Security-Related Scams
- Status Updates on Social Security-Related Scams
- Public Outreach and Education
- Consumer Protection
- National Anti-Fraud Committee



To protect taxpayers and mitigate operational harm to the Social Security Administration, OIG develops and implements innovative approaches to combat Social Security-related crimes. We take a multi-faceted, all-of government approach that includes public outreach and education, criminal investigations and prosecution, and civil enforcement.

Social Security-Related Scams

In a Social Security-related scam, criminals initiate contact with victims by phone call, text message, email, social media or messaging app, or U.S. mail. The scam uses the Social Security Administration or mentions the Social Security number to gain trust and manipulate victims into providing personal information or payment. Artificial intelligence can help scammers create realistic documents, official-looking websites, convincing social media profiles, voice and video deepfakes, and believable interactions with personalized scripts and messaging that can easily be sustained for months.







These scams cause substantial damage. In 2025, Americans reported losing nearly $16 billion to scams, according to the Federal Trade Commission. However, scam losses are believed to be significantly underreported in the U.S. A recent Gallup study estimated losses to scams cost Americans $68 billion.

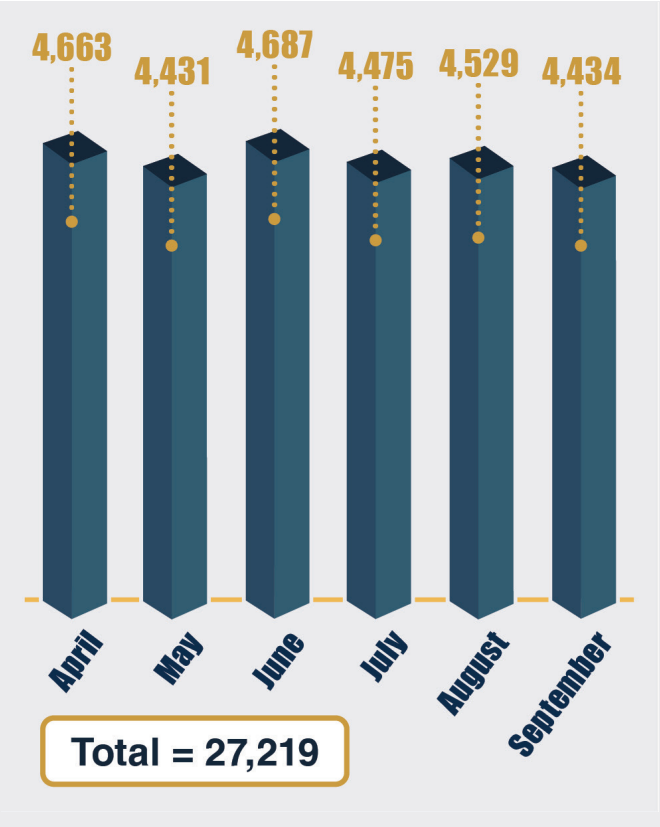
The harm can extend far beyond the financial loss. Victims often suffer deep, lasting psychological trauma and a decline in their overall mental well-being.

Status Updates on Social Security-Related Scams

Since October 2019, OIG has provided updates on its efforts to combat Social Security-related scams to the U.S. House of Representatives Committee on Ways and Means, Subcommittee on Social Security; U.S. Senate Committee on Finance; and U.S. Senate Special Committee on Aging. OIG began publicly releasing those updates in FY 2021. This reporting period, we published two Quarterly Scam Updates covering the first through third quarters of FY 2026.

The reports provide Social Security-related scam allegation trends, as shown below, and ongoing efforts to disrupt and raise public awareness of scams.

Social Security-Scam Allegations Received by SSA OIG April 2026 to September 2026



Public Outreach and Education

During this reporting period, OIG, in coordination with SSA, continued collaboration with all levels of government, leveraged anti-fraud interests of private entities, and engaged with special interest groups that focus on combating fraud, protecting vulnerable populations, and serving local communities. We regularly engaged with the media, including through television and podcast interviews, webinars, social media, and print media. We continued to amplify anti-fraud messages by fostering strategic relationships and identifying new alliances.

OIG refined and refocused its public outreach and education strategy to leverage emerging technology, expand social media presence, and strengthen strategic partnerships. Highlights of our efforts include contributions to national outreach campaigns, such as **Never Ever** led by the Elder Justice Coordinating Council in support of World Elder Abuse Awareness Day and the **Scam Survivor Day Coalition** led by the Better Business Bureau Institute for Marketplace Trust, among others. OIG created quick hitting, engaging videos on social media, materials and resources for simplified stakeholder participation, and regular **scam alerts** and graphics.

SSA and OIG also collaborated to update SSA's annual *Social Security Statement* reminder email. We updated information about the Statement and included information about scam awareness and services available online to *my* Social Security account holders.

Consumer Protection

As discussed in the Legal Overview section, OIG enforces Section 1140, a consumer protection law that prohibits misleading consumers by giving a false impression of association with, or authorization or endorsement by, SSA through any type of communication. Working together with federal and state law enforcement partners, the team shares knowledge, strategizes based on its analyses of industry trends, and coordinates parallel enforcement actions for maximum national consumer protection impact.

National Anti-Fraud Committee

The National Anti Fraud Committee (NAFC) is a partnership between SSA and OIG that supports strategies for combating fraud, waste, and abuse in SSA programs and operations. The Chief Risk Officer for SSA and OIG's Chief of Government Relations co-chair NAFC.

NAFC meets quarterly and on an ad-hoc basis to share information and develop concrete steps for addressing SSA fraud. NAFC also holds an annual

summit focused on pressing issues and emerging trends, and it tracks action items and outcomes from the summit throughout the year.

In July 2026, SSA and OIG jointly held the sixth annual NAFC Summit to understand and address fraud issues facing SSA. This year's summit focused on death data improvement, elder justice initiatives, and identity assurance within the current threat landscape, as well as the use of advanced technology and data analytics to prevent and detect fraud across SSA and the federal government.

SSA and OIG identified key areas for fraud detection and prevention, particularly regarding death data, elder justice, digital identity verification, and enhanced data sharing across government to better prevent, detect, and mitigate fraud.

Additionally, during this reporting period, NAFC held two quarterly meetings, in May 2026 and September 2026. In April 2026, NAFC's Artificial Intelligence Subcommittee met to discuss SSA's AI policy and governance framework and provide an overview of current and emerging AI activities. In August 2026, the Subcommittee met again to discuss emerging AI activities, the evolving AI risk landscape, cybersecurity partnerships related to AI threats, shared governance responsibilities, external stakeholder guidance, and initiatives to advance the agency's AI capabilities.

In September 2026, a member of our Office of Government Relations participated in a panel at the GovExec Government & AI Summit to discuss AI use cases, progress towards implementing new technology, gaps in development, and evolving risks.

Appendix A-H

- **Appendix A**: Reporting Requirements
- **Appendix B**: Reports with Questioned Costs
- **Appendix C**: Reports with Funds Put to Better Use
- **Appendix D**: Office of Audit Reports Issued
- **Appendix E**: Open Recommendations and Reports with Unimplemented Recommendations
- **Appendix F**: Management Decisions Made Regarding Reports Issued in a Previous Reporting Period
- **Appendix G**: Peer Reviews
- **Appendix H**: Investigations Involving Senior Government Employees That Were Closed and Not Disclosed to the Public



Reporting Requirements

This report meets the requirements of the *Inspector General Act of 1978*, as amended *(IG Act)*, and includes information as mandated by Congress.[1] "N/A" denotes that we did not have reportable information in this reporting period.

Section	Requirement	Page(s)
5(a)(1)	A description of significant problems, abuses, and deficiencies relating to the administration of programs and operations of the establishment and associated reports and recommendations for corrective action made by the Office	**22-27**
5(a)(2)	An identification of each recommendation made before the reporting period, for which corrective action has not been completed, including the potential cost savings associated with the recommendation	**44-47**
5(a)(3)	A summary of significant investigations closed during the reporting period	**4; 9-12; 16-19**
5(a)(4)	An identification of the total number of convictions during the reporting period resulting from investigations	**5**
5(a)(5)	Information regarding each audit, inspection, or evaluation report issued during the reporting period, including— A. a listing of each audit, inspection, or evaluation; B. if applicable, the total dollar value of questioned costs (including a separate category for the dollar value of questioned or unsupported costs) and the dollar value of recommendations that funds be put to better use, including whether a management decision had been made by the end of the reporting period	**40-43**
5(a)(6)	Information regarding any management decision made during the reporting period with respect to any audit, inspection, or evaluation issued during a previous reporting period	**48**
5(a)(7)	The information described under section 804(b) of the *Federal Financial Management Improvement Act of 1996* (FFMIA) (Public Law 104–208, §101(f) [title VIII], 31 U.S.C. 3512 note)[2]	**N/A**
5(a)(8)	A. An appendix containing the results of any peer review conducted by another Office of Inspector General during the reporting period; or B. If no peer review has been conducted within that reporting period, a statement identifying the date of the last peer review conducted by another Office of Inspector General	**49**

1. Effective December 27, 2022, the *IG Act* was reorganized and codified as 5 U.S.C. §§ 401–424; the requirements for the Semiannual Report to Congress appear in 5 U.S.C. § 405. Section 5273 of the *National Defense Authorization Act for Fiscal Year 2023*, however, amended the semiannual reporting requirements as they had appeared in section 5 of the *Inspector General Act* prior to the codification. These revisions are not yet codified in 5 U.S.C. § 405 and instead appear in the statutory notes as Amendments Not Shown in Text.
2. Section 804(b) of the *Federal Financial Management Improvement Act of 1996* (FFMIA) requires the Office of the Inspector General to report whether the Social Security Administration (SSA) has met remediation plan milestones. Because SSA is in compliance with the *FFMIA*, it does not have a remediation plan. Therefore, we have no information to report.

Section	Requirement	Page(s)
5(a)(9)	A list of any outstanding recommendations from any peer review conducted by another Office of Inspector General that have not been fully implemented, including a statement describing the status of the implementation and why implementation is not complete	49
5(a)(10)	A list of any peer reviews conducted by the Inspector General of another Office of the Inspector General during the reporting period, including a list of any outstanding recommendations made from any previous peer review (including any peer review conducted before the reporting period) that remain outstanding or have not been fully implemented	49
5(a)(11)	Statistical tables showing— A. the total number of investigative reports issued during the reporting period; B. the total number of persons referred to the Department of Justice for criminal prosecution during the reporting period; C. the total number of persons referred to State and local prosecuting authorities during the reporting period; and D. the total number of indictments and criminal informations during the reporting period that resulted from any prior referral to prosecuting authorities	4-6
5(a)(12)	A description of the metrics used for developing the data for the statistical tables under paragraph 5(a)(11)	4-6
5(a)(13)	A report on each investigation conducted by the Office where allegations of misconduct were substantiated involving a senior government employee or senior official (as defined by the Office) if the establishment does not have senior government employees, which shall include— A. the name of the senior government employee, if already made public by the Office; and B. a detailed description of— i. the facts and circumstances of the investigation; and ii. the status and disposition of the matter, including— I. if the matter was referred to the Department of Justice, the date of the referral; and II. if the Department of Justice declined the referral, the date of the declination	N/A
5(a)(14)	A. A detailed description of any instance of whistleblower retaliation, including information about the official found to have engaged in retaliation; and B. What, if any, consequences the establishment actually imposed to hold the official described in subparagraph (A) accountable	N/A

Section	Requirement	Page(s)
5(a)(15)	Information related to interference by the establishment, including— A. a detailed description of any attempt by the establishment to interfere with the independence of the Office, including— i. with budget constraints designed to limit the capabilities of the Office; and ii. incidents where the establishment has resisted or objected to oversight activities of the Office or restricted or significantly delayed access to information, including the justification of the establishment for such action; and B. a summary of each report made to the head of the establishment under section 6(c)(2) during the reporting period	N/A
5(a)(16)	Detailed descriptions of the particular circumstances of each— A. inspection, evaluation, and audit conducted by the Office that is closed and was not disclosed to the public; and B. investigation conducted by the Office involving a senior government employee that is closed and was not disclosed to the public	50

Reports with Questioned Costs

Questioned costs include costs that we determined, based on our audits: (1) violated a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (2) were not supported by adequate documentation; or (3) were unnecessary or unreasonable. Disallowed costs are those questioned costs identified through our audits that the Social Security Administration management has sustained or agreed should not be charged to the Government. Section 5(a)(5)(B) of the *Inspector General Act of 1978*, as amended, requires that we report the total dollar value of questioned costs (including a separate category for the dollar value of unsupported costs), including whether a management decision had been made by the end of the reporting period.

Reports with Questioned Costs for April 1, 2026, through September 30, 2026

	Number of Reports	Dollar Value Supported	Dollar Value Unsupported	Total Questioned Costs
A. For which no management decision had been made by the commencement of the reporting period.	3	$159,204,239	$0	$159,204,239
B. Which were issued during the reporting period.[1]	7	$833,424,707	$18,752,166	$852,176,873
Subtotal (A + B)	**10**	**$992,628,946**	**$18,752,166**	**$1,011,381,112**
Less:				
C. For which a management decision was made during the reporting period.				
i. Dollar value of disallowed costs.[2]	6	$216,705,164	$18,752,166	$235,457,330
ii. Dollar value of costs not disallowed.[2]	1	$103,452,033	$0	$103,452,033
Subtotal (i + ii)	**7**	**$320,157,197**	**$18,752,166**	**$338,909,363**
D. For which no management decision had been made by the end of the reporting period.[2]	5	$672,471,749	$0	$672,471,749

1. See **Appendix D** for a detailed listing of all reports issued, including reports with questioned costs.
2. Some reports have multiple monetary recommendations with different decisions on the dollar values and are accounted for as follows: (1) one report has one recommendation recorded in C.i. and the other recommendation recorded in C.ii.; and (2) one report has two recommendations recorded in Ci. and one recommendation recorded in D.

Reports with Funds Put to Better Use

Funds put to better use are funds that the Social Security Administration could use more efficiently if it took action to implement our recommendations. Section 5(a)(5)(B) of the *Inspector General Act of 1978*, as amended, also requires that we report the dollar value of recommendations that funds be put to better use, including whether a management decision had been made by the end of the reporting period.

Reports with Funds Put to Better Use for April 1, 2026, through September 30, 2026		
	Number of Reports	**Dollar Value**
A. For which no management decision had been made by the commencement of the reporting period.	10	$530,760,894
B. Which were issued during the reporting period.[1]	11	$2,314,612,621
Subtotal (A + B)	**21**	**$2,845,373,515**
Less:		
C. For which a management decision was made during the reporting period.		
i. Dollar value of costs agreed to by management.[2]	11	$1,175,789,753
ii. Dollar value of costs not agreed to by management.[2]	1	$23,325,315
Subtotal (i + ii)	**12**	**$1,199,115,068**
D. For which no management decision had been made by the end of the reporting period.[2]	13	$1,646,258,447

1. See **Appendix D** for a detailed listing of all reports issued, including reports with funds put to better use.
2. Some reports have multiple monetary recommendations with different decisions on the dollar values and are accounted for as follows: (1) one report has one recommendation recorded in C.i. and the other recommendation recorded in C.ii.; and (2) two reports have one recommendation recorded in Ci. and the other recommendation recorded in D.; (3) one report has two recommendations recorded in Ci. and the other recommendation recorded in D.

Office of Audit Reports Issued

We issued 35 audit products during this reporting period. The *Inspector General Act of 1978*, as amended, requires that we identify audit reports with non-monetary findings, questioned costs, and funds put to better use. Audit reports may be listed more than once in the charts that follow.

Audit reports are available on our website **at this link.**

Reports with Non-monetary Findings for April 1, 2026, through September 30, 2026

Report Title	Report Number	Issue Date	Management Challenge(s)[1]	Management Decision[2]
Fiscal Year 2025 Assessment of the Social Security Administration's Charge Card Programs	032518	04/13/2026	N/A – Mandatory	N/A
Single Audit of the Commonwealth of Virginia for the Fiscal Year Ended June 30, 2025	772628	04/14/2026	Disability Programs	yes
Single Audit of the State of Texas for the Fiscal Year Ended August 31, 2025	772629	04/14/2026	Disability Programs	yes
Single Audit of the State of Oregon for the Fiscal Year Ended June 30, 2025	772631	04/17/2026	Disability Programs	yes
Single Audit of the State of New Hampshire for the Fiscal Year Ended June 30, 2025	772632	04/17/2026	Disability Programs	yes
Single Audit of the State of Illinois for the Fiscal Year Ended June 30, 2024	772635	05/04/2026	Disability Programs	N/A
Single Audit of the State of Georgia for the Fiscal Year Ended June 30, 2025	772643	06/05/2026	Disability Programs	no
Beneficiaries Incorrectly Recorded as Deceased	032311	06/24/2026	Improper Payments, Service Delivery	N/A
The Social Security Administration’s Use of Microsoft 365 Licenses	062417	06/26/2026	Modernize IT	N/A
Department of the Treasury Reclamations	062409	06/26/2026	Improper Payments	N/A
The Social Security Administration's Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2025	152601	07/14/2026	Improper Payments	N/A

1. This column identifies the management challenge(s) for each issued audit report. For a list of the management challenges, see the **Audit Overview** section of this report. These challenges apply to the audit reports in all tables in this appendix.
2. This column identifies whether the Social Security Administration (SSA) made a decision on both the text and dollars associated with the report’s recommendation(s). “Yes” indicates that there was a management decision made regarding all recommendations in the report. “No” indicates that a management decision was not made regarding at least one recommendation in the report. “N/A” indicates there are no recommendations in the report.

Reports with Non-monetary Findings for April 1, 2026, through September 30, 2026				
Report Title	**Report Number**	**Issue Date**	**Management Challenge(s)[1]**	**Management Decision[2]**
Numident Verification Systems	042405	08/20/2026	Modernize IT, Improper Payments	yes
Old-Age, Survivors, and Disability Insurance Overpayment Notices	152407	09/01/2026	Improper Payments, Service Delivery	yes
Enumeration at Birth	062501	09/03/2026	Service Delivery	yes
Single Audit of the Commonwealth of Puerto Rico Department of the Family for the Fiscal Year Ended June 30, 2024	772675	09/11/2026	Disability Programs	no
Supplemental Security Income Recipients' Vehicle Ownership	022514	09/15/2026	Improper Payments	N/A
The Social Security Administration's Information Security Program and Practices for Fiscal Year 2026	142603	09/24/2026	N/A – Mandatory	N/A
Non-payroll-related Operating Expenses for Fiscal Years 2023 Through 2025	152506	09/29/2026	Improper Payments	yes
Discontinued Information Technology Investments	142402	09/29/2026	Modernize IT	yes
Post implementation Reviews of Information Technology Investments	142404	09/30/2026	Modernize IT	yes
Insider Threat Program	142302	09/30/2026	Information Security	yes
The Social Security Administration's Use of Amazon Web Service Connect for Telephone Services	042512	09/30/2026	Modernize IT, Service Delivery	yes

Reports with Questioned Costs for April 1, 2026, through September 30, 2026					
Report Title	**Report Number**	**Issue Date**	**Management Challenge(s)**	**Dollar Value**	**Management Decision**
Court-ordered Restitutions for Individuals Convicted of Social Security Fraud	042302	05/26/2026	Improper Payments	**$18,752,166**	yes
Administrative Sanctions and Benefit Withholding	042303	06/29/2026	Improper Payments	**$49,634,501**	no
Recovery Efforts for Deceased Beneficiaries' Overpayments	032406	08/05/2026	Improper Payments	**$157,319**	no
Supplemental Security Income Earnings Alerts	022310	09/15/2026	Improper Payments	**$341,557,620**	no
Payments to Student Beneficiaries	022515	09/23/2026	Improper Payments	**$160,835,689**	yes
Child's Insurance Benefits Claims Denied for Disability	052505	09/28/2026	Disability Programs, Improper Payments, Service Delivery	**$88,124**	no
Overpayments to Children	052502	09/30/2026	Improper Payments	**$281,151,454**	no
	Total			**$852,176,873**	

Reports with Funds Put to Better Use for April 1, 2026, through September 30, 2026					
Report Title	**Report Number**	**Issue Date**	**Management Challenge(s)**	**Dollar Value**	**Management Decision**
Follow-up on Cost-benefit Analysis of Processing Low-dollar Overpayments	072403	05/06/2026	Improper Payments	**$2,027,660**	no
Retroactive Benefits Paid to Child Beneficiaries	052406	06/24/2026	Improper Payments	**$760,400,740**	yes
Administrative Sanctions and Benefit Withholding	042303	06/29/2026	Improper Payments	**$27,571**	no
Recovery Efforts for Deceased Beneficiaries' Overpayments	032406	08/05/2026	Improper Payments	**$105,968,705**	no

Reports with Funds Put to Better Use for April 1, 2026, through September 30, 2026					
Report Title	**Report Number**	**Issue Date**	**Management Challenge(s)**	**Dollar Value**	**Management Decision**
Supplemental Security Income Underpayments	062407	08/28/2026	Improper Payments, Service Delivery	**$1,177,439,174**	no
Supplemental Security Income Earnings Alerts	022310	09/15/2026	Improper Payments	**$2,407,758**	no
Payments to Student Beneficiaries	022515	09/23/2026	Improper Payments	**$50,453,671**	yes
Follow-up on Disabled Beneficiaries Who Are Eligible for Higher Retirement Insurance Benefits	012320	09/25/2026	Disability Programs, Improper Payments, Service Delivery	**$40,535,068**	no
Beneficiaries Living in Restricted Countries	052503	09/25/2026	Improper Payments	**$9,126,766**	no
Childhood Disability Benefits	052610	09/25/2026	Improper Payments	**$164,837,594**	no
Child's Insurance Benefits Claims Denied for Disability	052505	09/28/2026	Disability Programs, Improper Payments, Service Delivery	**$1,387,914**	no
	Total			**$2,314,612,621**	

Open Recommendations and Reports with Unimplemented Recommendations

The Social Security Administration Office of the Inspector General has open recommendations dating from fiscal year (FY) 2013. All recommendations from FYs prior to FY 2013 are closed. There are also no open recommendations from reports issued during FYs 2015 and 2017. The chart below identifies the number of reports with unimplemented recommendations by FY and the aggregate potential cost savings of those recommendations.

Reports Issued through March 31, 2026

Reports with Open Recommendations			
Fiscal Year	**Number of Reports with Unimplemented Recommendations**	**Number of Unimplemented Recommendations**	**Dollar Value of Aggregate Potential Cost Savings**
2026	3	7	**$50,326,338**
2025	7	9	**$104,368,833**
2024	11	20	**$29,408,171**
2023	6	11	**$359,839,314**
2022	6	9	**$166,428,204**
2021	2	2	**$0**
2020	2	2	**$0**
2019	3	3	**$17,976,178**
2018	1	1	**$0**
2016	1	1	**$0**
2014	1	1	**$0**
2013	1	1	**$0**
TOTAL	**44**	**67**	**$728,347,038**

Below are additional details for reports with open recommendations included above. Significant recommendations are designated with an asterisk(*). All audit reports are available on our website at **this link**.

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Widow(er) Beneficiaries Potentially Eligible for Higher Monthly Benefit Amounts	032409	3/31/2026	2*	$50,326,338
			4	$0
Accuracy of Critical Payments	042403	3/31/2026	2*	$0
			4*	$0
			5	$0
			6	$0
Follow-up on Claims Denied Because Claimants Were Not Insured for Benefits	052303	1/8/2026	3	$0
Benefits Withheld Pending the Selection of a Representative Payee	052405	9/30/2025	2*	$10,730,813
Processing Old-Age, Survivors, and Disability Insurance Overpayments	072301	9/30/2025	3	$0
			5*	$0
Denied Child's Insurance Benefit Claims	032317	9/29/2025	2*	$92,038,020
Role-based Training	142317	8/12/2025	1*	$0
Firewall Administration	142315	8/6/2025	2	$0
			3	$0
The Social Security Administration's Compliance with the *Payment Integrity Information Act of 2019* in Fiscal Year 2024	152415	5/21/2025	1	$0
Rejection of State Death Reports	042304	3/17/2025	2*	$1,600,000
Legacy Systems Modernization and Movement to Cloud Services	142312	9/26/2024	1	$0
			2	$0
			3	$0
			4	$0
			5	$0
			6	$0
			7	$0
			8	$0
Representative Payees Not in the Electronic Representative Payee System	052401	9/25/2024	3	$0
Development and Implementation of the Debt Management Product	142313	9/25/2024	8	$0
Supplemental Security Income Ineligibility Determinations and Payment Suspensions Based on Failure to Provide Information	A-02-22-51135	9/25/2024	2	$0

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Security Assessment and Authorization Process	A-14-21-51093	9/25/2024	5	$0
Disability Waiting Period Exclusions	072304	9/20/2024	5	$0
Security of Business Services Online	022329	8/7/2024	7	$0
Follow-up Review of Numident Death Information Not Included on the Death Master File	062301	7/31/2024	1	$0
			2	$0
Cross-referred Social Security Numbers	062308	7/31/2024	1*	$43,148
Match of State Department Death Information Against Social Security Administration Records	062313	5/31/2024	3	$0
The Social Security Administration's Enforcement of the Earnings Test	A-08-21-51049	2/2/2024	2	$0
			5	$29,365,023
Ransomware Prevention and Response	142309	9/27/2023	3	$0
			5	$0
			6	$0
The Social Security Administration's Determinations of Supplemental Security Income Recipients' Trusts	A-02-21-51026	9/22/2023	3	$0
			4	$0
			5	$0
Workers' Compensation Lump-sum Settlements	012308	9/21/2023	8	$0
			9*	$359,839,314
The Social Security Administration’s Controls over Modernized Development Worksheets	A-02-22-51157	9/18/2023	1	$0
The Social Security Administration’s Determinations of Supplemental Security Income Recipients’ Real Properties	022328	9/1/2023	6	$0
Compliance with the *Payment Integrity Information Act of 2019* in Fiscal Year 2022	A-15-22-51183	5/5/2023	1	$0
Numident Death Alerts	A-06-21-51086	9/30/2022	2*	$0
			4*	$0
The Social Security Administration's Enumeration Services during the COVID 19 Pandemic	A-15-21-51015	9/30/2022	10	$0
Follow-up on Processing Internal Review Service Alerts for Supplemental Security Income Recipients	A-03-18-50277	9/20/2022	4	$0
Agile Software Development at the Social Security Administration	A-14-20-50947	8/24/2022	8	$0

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Follow-up on Deceased Beneficiaries and Recipients with No Death Information on the Numident	A-09-20-50936	5/4/2022	2*	$0
			3*	$0
Deceased Beneficiaries in Suspended Payment Status	A-08-19-50800	11/22/2021	5*	$166,428,204
			6	$0
Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible for Childhood Disability Benefits	A-13-18-50714	12/10/2020	5	$0
Supplemental Security Income Recipients Denied Old-Age, Survivors and Disability Insurance Benefits Based on Lack of Technical Evidence	A-05-18-50654	11/30/2020	3	$0
Miscellaneous Benefit Suspensions for Old-Age, Survivors and Disability Insurance Beneficiaries	A-07-19-50799	9/21/2020	3*	$0
Beneficiaries with Representative Payees and Earnings	A-02-17-50143	3/5/2020	4*	$0
Old-Age, Survivors and Disability Insurance Beneficiaries with Overpayments on Suspended and Terminated Records	A-07-18-50317	9/25/2019	2*	$17,976,178
Supplemental Security Income Underpayments Due Deceased Recipients	A-06-18-50608	9/10/2019	3	$0
Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement	A-09-16-50077	8/6/2019	5	$0
Undeliverable Social Security Number Cards	A-15-17-50279	4/2/2018	6	$0
Households With Multiple Children Receiving Supplemental Security Income Payments Because of Mental Impairments	A-08-14-14098	3/2/2016	1	$0
Improper Use of Children's Social Security Numbers	A-03-12-21269	3/31/2014	3	$0
Direct Deposit Changes Initiated Through Financial Institutions and the Social Security Administration's Internet and Automated 800-Number Applications	A-14-12-21271	12/20/2012	8	$0

Management Decisions Made Regarding Reports Issued in a Previous Reporting Period

During this period, the Social Security Administration (SSA) made management decisions associated with eight different reports that had been issued during a previous reporting period (prior to April 1, 2026). Reports included in this appendix had one or more recommendations for which SSA had not previously made a management decision. SSA has now made a decision on all recommendations associated with these reports.

Some recommendations associated with these reports may still be considered open and unimplemented since making a management decision does not equate to taking final action to close out the recommendation. These reports are designated with an asterisk (*), and the associated open recommendations can be found in **Appendix E**.

Report Number	Report Title	Report Date	Recommendation Number	Date of SSA Decision	Dollar Value of Recommendation
A-09-19-50797	Allegations of Representative Payees' Misuse of Benefits	9/29/2023	1	4/22/2026	$1,417,220
			2	4/22/2026	$184,779,799
062308	Cross-referred Social Security Numbers*	7/31/2024	2	6/30/2026	$100,935,898
			3	6/30/2026	$68,447,685
042304	Rejection of State Death Reports*	3/17/2025	2	7/22/2026	$1,600,000
072311	Remittance Processing	7/3/2025	2	5/6/2026	$53,978,963
052301	Follow-up on Dually Entitled Beneficiaries and Family Maximum Provisions	9/18/2025	2	7/22/2026	$112,496,023
032409	Widow(er) Beneficiaries Potentially Eligible for Higher Monthly Benefit Amounts*	3/31/2026	1	6/1/2026	$97,768
042403	Accuracy of Critical Payments*	3/31/2026	1	6/1/2026	$78,442
			3	7/21/2026	$11,621,082
072402	Medicare Part B Premium Penalties	3/31/2026	1	8/7/2026	$23,582
			3	7/22/2026	$11,946,271

Peer Reviews

Office of Audit

Generally Accepted Government Auditing Standards require our Office of Audit (OA) to undergo a peer review every 3 years. These reviews assess whether our system of quality control is suitably designed and whether we are complying with that system to provide reasonable assurance of conformity with applicable professional standards. We did not complete a peer review of any other Office of the Inspector General (OIG), nor did any other OIG complete a peer review of OA, during this reporting period. There are no outstanding recommendations from prior peer reviews we completed of other OIGs, nor from prior peer reviews other OIGs completed of OA. The U.S. Department of Housing and Urban Development OIG performed OA's last peer review and issued its peer review report in June 2025.

Office of Investigations

Federal OIG investigative offices must undergo a peer review every 3 years to ensure that the Council of the Inspectors General on Integrity and Efficiency Quality Standards for Investigations and Quality Standards for Digital Forensics are followed, and that law enforcement powers conferred by Section 6(e) of the *Inspector General Act of 1978*, as amended, or other authorities, are properly exercised. Each OIG is required to implement and maintain a system of quality control for its investigative operations to ensure compliance with required standards. We did not complete a peer review of any other OIG, nor did any other OIG complete a peer review of Office of Investigations (OI), during this reporting period. Treasury Inspector General for Tax Administration performed OI's last peer review in June 2025. There are no outstanding recommendations from prior peer reviews we completed of other OIGs, nor from prior peer reviews other OIGs completed of OI.

Investigations Involving Senior Government Employees That Were Closed and Not Disclosed to the Public.

The Office of Investigations received allegations that senior SSA officials in the then Office of Hearings Operations were using focused reviews to target Administrative Law Judges (ALJ) with high allowance rates. The Agency has the authority to review ALJ decisions and uses focused reviews to ensure the agency issues accurate and policy-compliant decisions. Our investigation found that, although outlier allowance rates were a consideration for focused review selection, they are just one of multiple factors, and evidence obtained did not support that ALJs with high allowance rates were specifically targeted.



Semiannual Report to Congress

April 1, 2026 – September 30, 2026

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