



# Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

## *Audit Report*

### Manager-to-Manager Application for Critical Case Processing

072305 March 2025



# Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

## MEMORANDUM

**Date:** March 17, 2025

**Refer to:** 072305

**To:** Leland Dudek  
Acting Commissioner

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

**Subject:** Manager-to-Manager Application for Critical Case Processing

The attached final report presents the results of the Office of Audit's review. The objective was to determine whether employees submitted and processed Manager-to-Manager (M2M) requests in accordance with Social Security Administration (SSA) policy. We determined SSA employees generally submitted M2M requests according to SSA policy; however, they did not always follow policy when they processed M2M requests.

If you wish to discuss the final report, please contact Jeffrey Brown, Deputy Assistant Inspector General for Audit.

Attachment

# Manager-to-Manager Application for Critical Case Processing 072305



March 2025

Office of Audit Report Summary

## Objective

To determine whether employees submitted and processed Manager-to-Manager (M2M) requests in accordance with Social Security Administration (SSA) policy.

## Background

When a field office (FO), processing center (PC), or teleservice center employee identifies a critical issue for a beneficiary that requires another office's action, managers can expedite action for the beneficiary by initiating an M2M request. Managers should only use M2M for high priority requests, such as beneficiaries who have terminal illnesses; made homicidal, suicidal, or potentially violent behavior threats; or are in dire need situations, such as facing eviction or homelessness.

Given the critical nature of M2M requests, FO and PC employees must address them within 5-business days or provide an interim reply to the requesting manager explaining the delay.

We reviewed a random sample of 100 M2M requests: 50 in a "resolved" status from June 1, 2021 through June 1, 2023 and 50 in a "pending" status as of June 1, 2023.

## Results

SSA employees generally submitted M2M requests according to SSA policy; however, they did not always follow policy when they processed M2M requests. Of the 100 M2M requests we sampled, FO and PC employees did not process 57 requests according to policy.

- For 48 requests, FO and PC employees did not process them timely, resulting in delays in employees addressing critical issues and beneficiaries waiting weeks or months to receive the benefits they were due.
- For 9 requests, PC employees placed them in a "resolved" status in the M2M application before completing all necessary actions to address the requests.

SSA managers provided reasons for delays, and we identified control weaknesses that contributed to delays, such as: (1) case complexity; (2) insufficient communication between offices, including no notifications in the M2M application when employees take action on requests; and (3) the absence of controls that prevent employees from prematurely closing M2M requests.

## Conclusion

Employees did not properly process 57 percent of the M2M requests we randomly sampled, which demonstrates that SSA did not have adequate controls to address complex cases, ensure communications regarding critical issues, and prevent premature M2M closings. As a result, the Agency has limited assurance that employees properly processed the majority of the nearly 105,000 M2M requests in our population. This resulted in delays in employees addressing critical issues and beneficiaries having an unnecessary wait to receive the benefits they were due—potentially thousands of beneficiaries waiting weeks or months. Unless SSA improves its controls, employees will continue to incorrectly process critical cases, contributing to delays in issuing benefits and possibly jeopardizing beneficiaries' financial security.

## Recommendations

We made six recommendations to improve SSA's controls and practices related to processing M2M requests. SSA agreed with our recommendations.

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## **ABBREVIATIONS**

|        |                                              |
|--------|----------------------------------------------|
| FO     | Field Office                                 |
| M2M    | Manager-to-Manager                           |
| OASDI  | Old-Age, Survivors, and Disability Insurance |
| OIG    | Office of the Inspector General              |
| PC     | Processing Center                            |
| POMS   | Program Operations Manual System             |
| SSA    | Social Security Administration               |
| SSI    | Supplemental Security Income                 |
| TSC    | Teleservice Center                           |
| U.S.C. | United States Code                           |

## OBJECTIVE

To determine whether employees submitted and processed Manager-to-Manager (M2M) requests in accordance with Social Security Administration (SSA) policy.

## BACKGROUND

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 eligible family members in the event a wage earner retires, becomes disabled, or dies.<sup>1</sup> SSA also administers the Supplemental Security Income (SSI) program under Title XVI of the *Social Security Act*. SSI is a means-tested program that provides a minimum level of income to individuals who are aged, blind, or disabled and meet certain income and resource limits.<sup>2</sup>

## Agency Operations

SSA administers its programs and operations through a network of field offices (FO), processing centers (PC), and teleservice centers (TSC) that work together to provide public service. SSA has:

- Over 1,200 FOs in 10 regions that service the public in the United States and its territories. FOs are SSA's primary point of face-to-face contact with the public.
- Eight PCs that support other offices by handling the most complex benefit-payment decisions; issuing benefit payments after appeals decisions; determining and collecting debt; correcting records; and performing program integrity work. PC employees address cases that automated programs cannot fully process.
- 23 TSCs that serve as SSA's National 800 Number Network answering points for general inquiries and reports from SSA beneficiaries or recipients and the general public. TSC employees do not process benefit claims but inform the public of SSA programs, respond to complex questions, set up appointments, change beneficiaries' addresses, and perform other post-entitlement actions. If necessary, TSC employees refer workloads to the FOs and PCs.

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<sup>1</sup> *Social Security Act*, 42 U.S.C. §§ 402, 423.

<sup>2</sup> *Social Security Act*, 42 U.S.C. § 1381.

## Manager-to-Manager Application

When an FO, PC, or TSC employee identifies a critical issue for a beneficiary that requires another office's action, managers can expedite action for the beneficiary by initiating an M2M request.<sup>3</sup> Managers should only use M2M for high priority requests, such as beneficiaries who have terminal illnesses; made homicidal, suicidal, or potentially violent behavior threats; or are in dire need, such as facing eviction or homelessness. While there are multiple ways for employees to request assistance from another office, M2M is the method they should use for requests that require priority attention.<sup>4</sup>

Given the critical nature of M2M requests, FO and PC employees must address them within 5-business days of receipt.<sup>5</sup> If they cannot complete a request within that time, they must provide the requesting office an interim reply explaining the delay.<sup>6</sup> The Agency has provided timeframes for the requesting office to follow-up. For example, the requesting office can follow up via email or telephone with the FO or PC if they have not completed the request within 5-business days and have not provided an interim reply. Thereafter, the requesting office can follow up a second time 3-business days after the first follow-up, and a third time 2-business days after the second follow-up, for a total of 10-business days after the initial request.<sup>7</sup>

## SCOPE AND METHODOLOGY

To accomplish our objective, we obtained the following populations:

- 97,814 M2M requests that were in a “resolved” status in the M2M application from June 1, 2021 through June 1, 2023.
- 7,505 M2M requests in a “pending” status in the M2M application as of June 1, 2023.

We reviewed a random sample of 100 M2M requests (50 M2M requests from each population) to determine whether employees submitted and processed M2M requests in accordance with SSA policy.<sup>8</sup>

We also developed and sent an anonymous survey to managers in 20 FOs, 22 TSCs, and 140 PC modules to understand how they were managing M2M requests.<sup>9</sup>

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<sup>3</sup> The M2M web application is a two-way communication tool designed to address priority inquiries on critical cases between offices.

<sup>4</sup> An M2M request includes the beneficiary's Social Security number and name; the subject of the request, such as initial claim, Medicare, or non-receipt of benefit payment; the manager's name and contact information; and additional details about the needed action. The M2M application sends an email with the request directly to a mailbox monitored by managers for the FO or PC with jurisdiction. SSA, *POMS*, GN 01070.228, A.5 (September 24, 2019).

<sup>5</sup> Since TSCs do not process claims, TSC managers only submit M2M requests to FOs or PCs and do not receive or process M2M requests.

<sup>6</sup> SSA, *POMS*, GN 01070.228, A.5 (September 24, 2019).

<sup>7</sup> SSA, *POMS* GN 01070.440, C.3 and D.3 (August 26, 2021).

<sup>8</sup> See Appendix A for our full scope and methodology.

<sup>9</sup> PCs have a modular organizational structure. Each module has a manager and 35 to 45 employees each.

## RESULTS OF REVIEW

SSA employees generally submitted M2M requests according to SSA policy; however, employees did not always follow policy when they processed M2M requests. Of the 100 M2M requests we sampled, FO and PC employees did not process 57 requests according to policy.<sup>10</sup>

- For 48 requests, FO and PC employees did not process them within 10-business days.<sup>11</sup> This resulted in delays in employees addressing critical issues and beneficiaries waiting weeks or months to receive the benefits they were due.
- For 9 requests, PC employees placed them in a “resolved” status in the M2M application before completing all necessary actions to address the requests.

### Requests Employees Did Not Process Timely

FO and PC employees did not process half of the M2M requests we reviewed within 10-business days; see Table 1.

**Table 1: Requests Processed Untimely**

| Population                      | Number of Sampled M2M Requests | Number of M2M Requests Not Processed Timely | Error Percentage |
|---------------------------------|--------------------------------|---------------------------------------------|------------------|
| Requests in a “resolved” status | 50                             | 14                                          | 28               |
| Requests in a “pending” status  | 50                             | 34                                          | 68               |
| <b>Totals</b>                   | <b>100</b>                     | <b>48</b>                                   | <b>48</b>        |

Because employees did not complete the 48 requests within 10-business days, some beneficiaries waited weeks or months for SSA employees to address critical issues and to receive the benefits they were due. For example, on April 26, 2022, an FO manager sent an M2M request to a PC to reinstate benefits for a beneficiary. The PC should have resolved the request by May 6, 2022, at the latest. However, the PC employee did not reinstate the benefits to complete the M2M request until August 18, 2022. The PC employee made a series of errors before they reinstated benefits; however, there was no evidence the PC employee communicated to the requesting manager the actions taken or reasons for the delays. SSA paid the beneficiary the \$24,052 they were due 3 months later than it would have had the PC employee taken appropriate actions to complete the M2M request timely.

<sup>10</sup> We did not project our results to the population based on the small sample size.

<sup>11</sup> For requests that have not been resolved within 5-business days of receipt, the requesting offices may make follow up requests over the next 5-business days, for a total of 10-business days from the initial request. SSA, POMS GN 01070.440, C.3 and D.3 (August 26, 2021).

Although SSA policy requires that the FO or PC employee provide an interim reply if they cannot address the M2M request within 5-business days, it does not require that employees document interim replies.<sup>12</sup> In addition, policy does not require retention of communication if managers in the requesting offices followed up with the receiving offices regarding any delays. According to SSA, managers typically communicate about M2M requests through email or via telephone during the resolution process, but they are not documenting these communications in the M2M application. Without access to these communications, we could not always determine if SSA employees made attempts to complete the 48 M2M requests within the required timeframe and what issues, if any, may have prevented them from doing so. SSA managers provided reasons for delays, and we identified control weaknesses that contributed to delays. Specifically,

- Some cases are complex. For example, in response to our survey, one manager stated, “The reality is, some things can’t be achieved in 5 [business] days, or 10 [business] days (or whatever fill in the blank timeframe). We have so many competing priorities and demands, this is just another to add to the list. We do our best . . .” Another manager responded, “Most of the issues . . . involve contacting the claimant which will almost always take longer than 5 [business] days.”
- Managers expressed concerns with insufficient communication between offices. For example, one manager responded in our survey, “We do not receive status updates timely on the [M2M] cases we send. It is time consuming to continually follow up.” Another manager responded, “. . . all interim replies and communication occur outside of the [M2M] application via regular email. We suggest expanding the [M2M] application to facilitate all follow-up communication within it.”
- The M2M application does not generate notifications when: (1) employees make updates or resolve requests; (2) requests are nearing the 5-business day initial timeframe; or (3) requests are overdue. While managers can monitor the status of requests through the M2M application, they do not receive automatic updates on requests to or from their office to help ensure timely resolution. Given the critical nature of and short timeframe for resolving M2M requests, prompt communication and updates between managers could improve beneficiaries’ timely receipt of benefits and employees’ resolution of critical issues.

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<sup>12</sup> SSA, *POMS*, GN 01070.228, A.5 (September 24, 2019).

## Requests Employees Closed Before Completing All Actions

PC employees should not clear the Paperless record until they have completed all necessary actions to fully resolve the M2M request. However, the status for 9 (18 percent) of the 50 resolved requests we reviewed had resolved dates in the M2M application that occurred before the dates PC employees completed all necessary actions.

When PCs receive M2M requests from FOs or TSCs, PC employees use a system separate from the M2M application, called Paperless, to track work related to the requests.<sup>13</sup> A PC manager must manually create one record in Paperless and associate it with the M2M request.<sup>14</sup> Every day, the M2M application queries Paperless to identify the records with an associated M2M request and update the request's status to "pending" or "resolved" based on the progress of the Paperless record. Specifically, while the Paperless record is in process, the M2M request shows as "pending" in the M2M application. When the PC employee clears the record in Paperless, the M2M status changes to "resolved" in the M2M application.

For example, in one of the requests in our sample, an FO manager sent a PC an M2M request on February 9, 2023 to recalculate a widow's benefit amount and release retroactive benefits that she was due. The FO manager confirmed the beneficiary was in dire need of the benefits and therefore met the criteria for an M2M request. A PC manager created a Paperless record to associate with the M2M request and, after 5-business days, on February 16, 2023, a PC employee inappropriately cleared the record, which changed the M2M status to resolved. However, the PC employee did not take the appropriate action to release the full \$7,892 in retroactive benefits until March 23, 2023—24-business days after they cleared the Paperless record and 29-business days after the initial M2M request.

PC employees prematurely closed the nine M2M requests for the following reasons:

- Five requests had one Paperless record associated with each request but there were other records for the beneficiaries created for purposes not specific to the M2M requests. PC employees incorrectly cleared the Paperless records associated with the M2M requests and monitored the requests using the other records. Although PC employees could monitor the cases through the other records, closing the records associated with the M2M requests changed their status in the M2M application to indicate they were resolved although the PC employees had not yet fully addressed the requests.
- Four requests had one Paperless record associated with each request. However, PC employees incorrectly cleared the records before they completed all necessary actions to resolve the M2M requests. This appeared to have occurred because Paperless does not require that employees certify they completed all actions before they clear the records associated with M2M requests. Consequently, employees prematurely cleared the records, which changed the M2M statuses to resolved.

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<sup>13</sup> In addition to using Paperless to monitor M2M requests, PCs use Paperless to electronically view, track, route, and transfer documents related to all work in support of post entitlement events, pre-claim earnings corrections, initial claims, and advance file claims processing. FOs and TSCs do not use Paperless to process work.

<sup>14</sup> SSA, *M2M Business Process Overview*.

PC employees' incorrectly closing the nine M2M requests before fully resolving them resulted in critical requests no longer being monitored through the M2M application. Therefore, managers may not know to follow up on the status of their requests to ensure SSA pays beneficiaries timely and addresses critical issues.

## Management Survey Results

We sent a survey to 182 managers and received responses from 73.<sup>15</sup> The purpose of the survey was to ascertain local processes for M2M requests and any related challenges. The survey responses indicated FO, TSC, and PC employees followed similar processes for submitting and processing M2M requests. However, some managers appeared to be more actively involved in the process than others. For example, some managers provided controls to assist employees in addressing M2M requests, such as:

- Assigning requests to employees as soon as they come in.
- Reviewing M2M requests daily through M2M application, Paperless, or email.
- Reviewing Paperless records and the M2M application daily.
- Contacting the requesting manager if information is missing or not specific.
- Identifying requests that are more than 3-days-old to ensure employees complete the request within the 5-day requirement.
- Requesting employees provide daily updates regarding M2M requests, including reasons for any delays, through M2M, Paperless, or email.

These are potentially best practices and not required by policy. Therefore, we are sharing these practices for SSA to consider whether it should engage with managers and employees who process M2M requests to obtain best practices and ways to further improve the M2M application.<sup>16</sup>

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<sup>15</sup> See Appendix A for details about the survey.

<sup>16</sup> We shared the full results of the survey with SSA in July 2024. The survey results did not include the survey respondents' names.

## CONCLUSION

Employees did not properly process 57 percent of the M2M requests we randomly sampled, which demonstrates that SSA did not have adequate controls to address complex cases, ensure communications regarding critical issues, and prevent premature M2M closings. As a result, the Agency has limited assurance that employees properly processed the majority of the nearly 105,000 M2M requests in our population.<sup>17</sup> This resulted in delays in employees addressing critical issues and beneficiaries having an unnecessary wait to receive the benefits they were due—potentially thousands of beneficiaries waiting weeks or months. Unless SSA improves its controls, employees will continue to incorrectly process critical cases, contributing to delays in issuing benefits and possibly jeopardizing beneficiaries' financial security.

## RECOMMENDATIONS

We recommend SSA:

1. Establish a process to periodically remind employees to complete M2M requests within the initial 5-business days and provide interim replies if the requests cannot be completed in 5-business days.
2. Update policy to require that employees document interim communications and retain that documentation in a single location.
3. Update the M2M application to generate notifications when there is activity on requests, such as updates or resolution, and when requests are nearing the initial 5-business day timeframe or are overdue based on prescribed timelines.
4. Implement controls to ensure that PC employees complete all necessary actions before M2M requests are placed in “resolved” status.
5. Until recommendation 4 is implemented, remind PC employees of the requirement to complete all necessary actions to resolve the M2M request before clearing the Paperless records associated with M2M requests.
6. Engage with managers and employees who process M2M requests to identify best practices or ways to further improve the M2M application.

## AGENCY COMMENTS

SSA agreed with our recommendations, see Appendix B.

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<sup>17</sup> We randomly selected our sampled items, meaning each request in the two populations had an equal chance of being selected. Therefore, although we cannot statistically estimate the number of M2M requests that SSA employees did not process in accordance with policy because of our sample sizes, we believe the sample results are representative of the populations from which we randomly selected them.

# ***APPENDICES***

## Appendix A – SCOPE AND METHODOLOGY

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To accomplish our objective, we:

- Reviewed policies, procedures, and user guides related to the Manager-to-Manager (M2M) application and communication follow-up process to conclude whether there are sufficient controls related to the M2M process.
- Obtained data from the Social Security Administration (SSA) of pending and resolved requests in the M2M application.
  - 97,814 M2M requests that were in a “resolved” status in the M2M application from June 1, 2021 through June 1, 2023.
  - 7,505 M2M requests in a “pending” status as of June 1, 2023.
- Reviewed a random sample of 100 M2M requests (50 from each population) to determine whether employees submitted and processed M2M requests in accordance with SSA policy. We used a simple random sample statistical approach to review each of the populations. This is a methodological approach ideal for selecting a sample from a population completely at random. As a result, each sample item had an equal chance of being selected throughout the sampling process, and the selection of one item had no impact on the selection of other items. Employing such a strategy increased our likelihood of selecting a representative sample that was free of human bias, statistically sound, and would produce defensible projections with the highest scientific rigor. For each sampled M2M request, we reviewed:
  - Why the request was sent through M2M.
  - Whether the request met M2M criteria.
  - The date the request was submitted to M2M.
  - The date the request was assigned to a technician for review.
  - The date corrective action was taken (if applicable) and a final response was sent to the requestor.
  - Any duplicate and/or follow-up requests made because the issue was not addressed.
  - The age of the request as of the resolved date or June 1, 2023 for pending requests.
- Developed and sent anonymous surveys to managers at field offices (FO), processing centers (PC), and teleservice centers (TSC) to ascertain local processes. To do so, we:
  - Identified FOs that resolved 25 or more M2M requests from the population of resolved M2M requests, calculated the average age of request as of the resolved date, and emailed surveys to managers at the 10 FOs with the shortest average age of requests and the 10 FOs with the longest average age of requests. Of the 20 FO managers we surveyed, 12 responded.
  - Emailed surveys to 140 module managers at all 8 PCs; 55 responded.
  - Emailed surveys to 22 managers at all 23 TSCs; 6 responded.<sup>1</sup>

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<sup>1</sup> One manager oversaw two TSCs at the time of our survey.

We conducted our review between November 2023 and September 2024. We assessed the reliability of data obtained for our analysis by (1) performing electronic testing; (2) reviewing existing information about the data and the system that produced them; and (3) tracing a statistically random sample of data to source documents. We determined the data used for this audit were sufficiently reliable to meet our objective. The principal entity audited was SSA's Office of the Deputy Commissioner of Operations. We assess the significance of internal controls necessary to satisfy the audit objective. This included an assessment of three internal control components, including 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 components and principles as significant to the audit objective.

- Component 3: Control Activities
  - Principle 10: Design control activities
  - Principle 11: Design activities for the information system
  - Principle 12: Implement control activities
- Component 3: Information and Communication
  - Principle 14: Communicate internally
- Component 5: Monitoring
  - Principle 16: Perform monitoring 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 findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## Appendix B – AGENCY COMMENTS

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### SOCIAL SECURITY

#### MEMORANDUM

Date: March 3, 2025

Refer To: TQA-1

To: Michelle L. Anderson  
Assistant Inspector General for Audits

A handwritten signature in black ink, appearing to read "Chad Poist".

From: Chad Poist  
Acting Deputy Chief of Staff

Subject: Office of the Inspector General Draft Memorandum "Manager to Manager Application for Critical Case Processing" (072305) -- INFORMATION

Thank you for the opportunity to review the draft report. We agree with the recommendations.

Please let me know if I can be of further assistance. You may direct staff inquiries to Tom MacBride at (410) 829-2678.

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