



Semiannual Report to Congress

APRIL 1, 2025 – SEPTEMBER 30, 2025

Social Security Administration
Office of the Inspector General





The Social Security Administration (SSA) Office of the Inspector General (OIG) is responsible for the independent, objective oversight of SSA's programs and operations. Our work is driven by our statutory mission to prevent and detect fraud, waste, and abuse, and to strengthen SSA programs and operations, as required by the *Inspector General Act of 1978*, as amended (*IG Act*). This 2025 Fall *Semiannual Report to Congress* highlights significant accomplishments, key activities, and ongoing efforts of the OIG from April 1, 2025, through September 30, 2025.

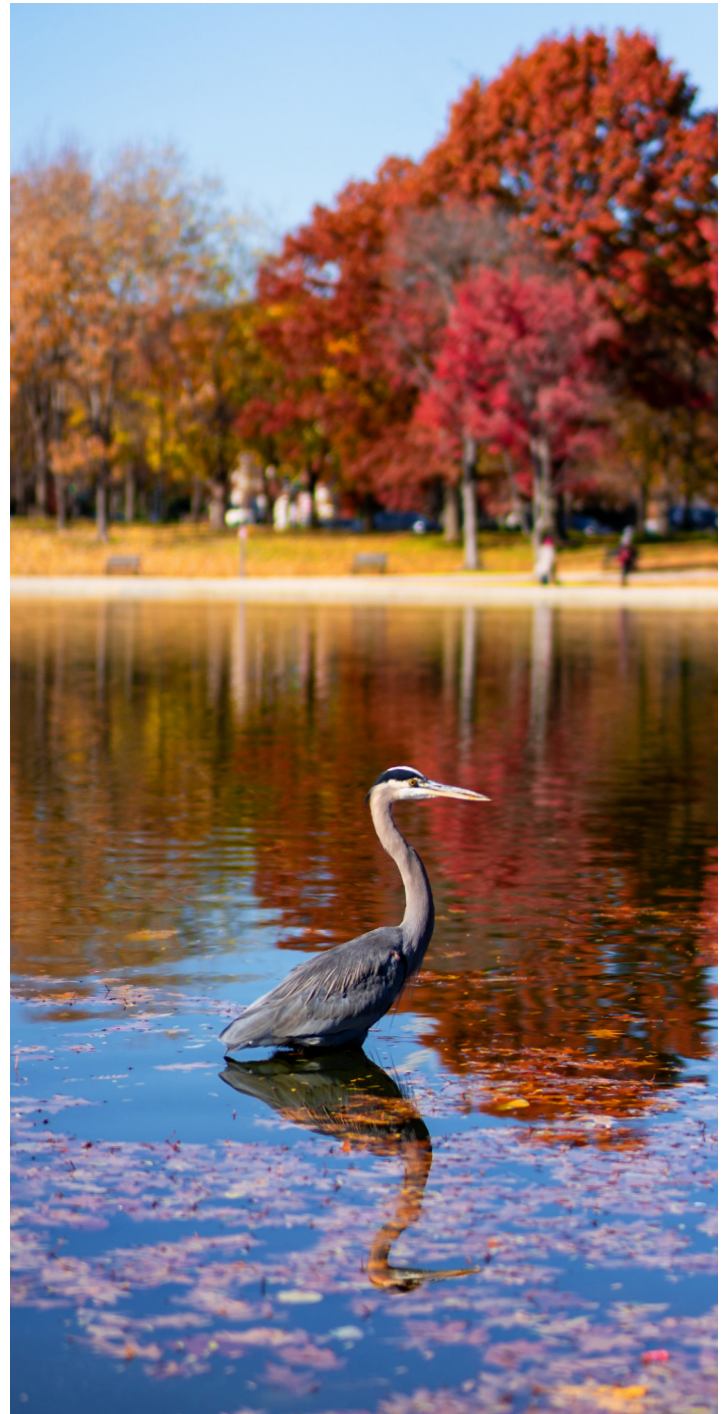
The Office of Audit remained focused on identifying significant challenges, deficiencies, and risks and recommending corrective actions to address and mitigate SSA's most serious management and performance challenges. During this reporting period, OIG issued 31 audit reports, which included 9 reports that identified, in total, nearly \$287 million in questioned costs and more than \$819 million in funds put to better use.

Our Office of Investigations continued to investigate allegations of fraud, waste, and abuse, examining questionable disability claims to stop payment before fraud occurs, conducting criminal investigations to resolve questions of fraud and abuse, and identifying vulnerabilities and increased fraud risks in SSA's programs and operations. During this reporting period, OIG's investigative efforts resulted in 332 indictments/criminal informations and 266 convictions and produced more than \$194 million in monetary accomplishments, which includes court-ordered restitutions, recoveries, settlements, judgments, and estimated savings to SSA.

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CDB	Childhood Disability Benefits
CARES Act	<i>Coronavirus Aid, Relief, and Economic Security Act</i>
CDI	Cooperative Disability Investigations
CDR	Continuing Disability Review
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CMP	Civil Monetary Penalty
DDS	Disability Determination Service
DHS-FPS	Department of Homeland Security Federal Protective Service
DI	Disability Insurance
DOS-DSS	Department of State Diplomatic Security Service
DoJ	U.S. Department of Justice
EIDL	Economic Injury Disaster Loan
FBI	Federal Bureau of Investigation
FFMIA	<i>Federal Management Improvement Act of 1996</i>
FO	field offices
FTC	Federal Trade Commission
FY	fiscal year
HSI	Homeland Security Investigations
HUD	U.S. Department of Housing and Urban Development
ICE	Immigration and Customs Enforcement
IG	Inspector General
IG Act	<i>Inspector General Act of 1978, as amended</i>
IRS	Internal Revenue Service
IRS CI	IRS Criminal Investigation
NAFC	National Anti-Fraud Committee
OA	Office of Audit
OI	Office of Investigations
OIG	Office of the Inspector General or Office of Inspector General
PPP	Paycheck Protection Program
PUA	Pandemic Unemployment Assistance
RSI	Retirement and Survivors Insurance
SBA	U.S. Small Business Administration
Section 1140	Section 1140 of the <i>Social Security Act</i>
SSA	Social Security Administration

SSI	Supplemental Security Income
SSN	Social Security number
TIGTA	Treasury Inspector General for Tax Administration
U.S.	United States
VA	Veterans Affairs
USPIS	U.S. Postal Inspection Service
WPC	Whistleblower Protection Coordinator





\$194,380,293
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 \$65,997,838 in projected savings for non-SSA programs associated with our Cooperative Disability Investigations program.



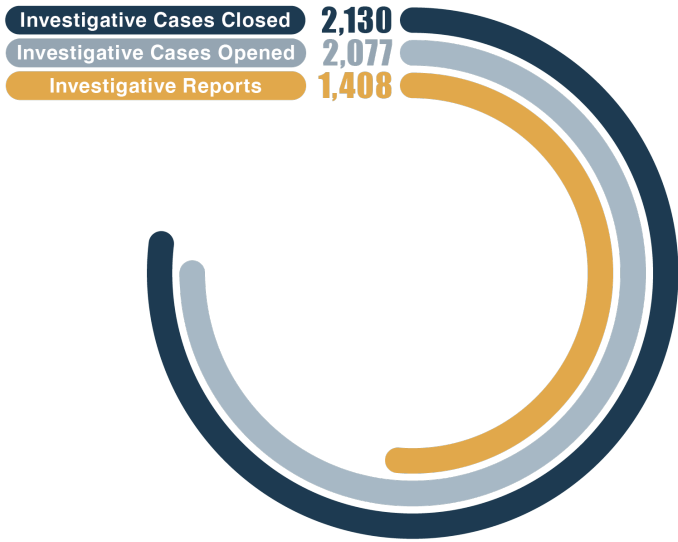
\$286,839,158
Questioned Costs

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.



\$819,110,311
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 Cooperative Disability Investigations (CDI) unit.

This includes Audit Reports, Audit Closeout Memorandum Reports, Informational Reports, Management Advisory Reports, Single Audit Reports, and Congressional Status Updates on Social Security-related Scams.



845**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.

27,665**Imposter-Scam Allegations Received**

This figure represents the number of imposter-scam allegations OIG received. The allegations may include scammers impersonating government employees or alleging Social Security-related problems to steal money or personal information. OIG receives imposter-scam allegations via multiple sources, including a dedicated, online, scam-reporting **form** that requests detailed characteristics about the reported scams.

111**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.

266**Prosecutions, Convictions, and Pretrial Diversions**

This number reflects **244** sentencings and **22** pretrial diversions.

332**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.

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.

147,311**Total Allegations Received****1,479****Total Subpoenas Issued**

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



Safety and Threats

OIG received **727** allegations related to employee safety issues, of which **31** involved alleged assault or harassment, **635** were associated with threats against SSA employees or buildings, and **61** involved other safety threats.

158



Unimplemented Recommendations

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



2,303

Administrative Actions



1,722

Subjects with Administrative Actions

Administrative actions include benefits terminated, claims denied, administrative recoveries, reduction in benefits, removal of representative payee, benefits suspended, and personnel actions.



\$6,680,930,970

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 April 1, 2025) with unimplemented monetary recommendations.

Investigations Overview

- Allegations Received by Category
- Cooperative Disability Investigations
- Disability Insurance Fraud
- Supplemental Security Income Fraud
- Social Security Number Misuse
- Retirement and Survivors Insurance Fraud
- *CARES Act*/COVID-19 Relief Fraud
- Employee Fraud and Employee Safety
- Whistleblower Retaliation

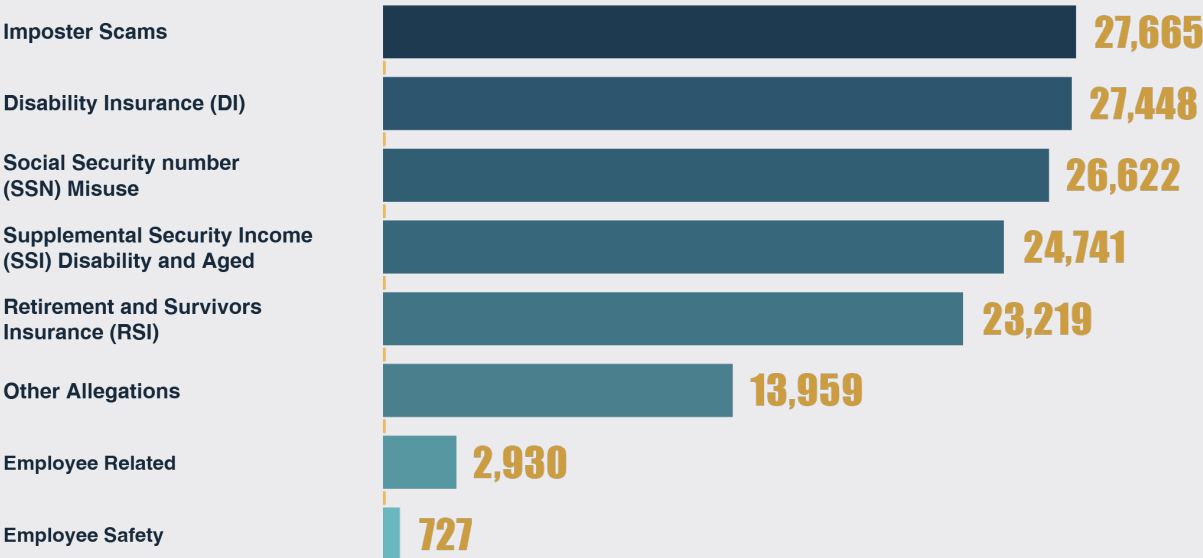


OI receives and evaluates allegations of fraud, waste, abuse, and mismanagement in SSA's programs and operations, and takes appropriate action in coordination with federal, state, and local prosecutors. OI also investigates allegations of whistleblower retaliation, employee misconduct, and threats to employee safety. Our investigations may result in criminal or civil prosecutions, Civil Monetary Penalties (CMPs), or Agency administrative actions. We received 147,311 allegations during this reporting period, shown by category in the chart below.

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 immigration enforcement task forces, 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, policy, training, and analytics. OI also oversees the CDI program and manages OIG's fraud hotline.

Allegations Received by Category

April 1, 2025 – September 30, 2025



Cooperative Disability Investigations

Although OIG broadly investigates fraud across all SSA programs, we have a dedicated **CDI** program that focuses on disability fraud. CDI units routinely investigate allegations of fraud before benefits are paid and support continuing disability reviews by providing evidence for determinations. Since 1997, CDI units have improved program integrity by resolving questions of fraud in Social Security disability claims.

A CDI unit consists of an OIG special agent who leads the unit and personnel from SSA, state agencies called Disability Determination Services, and state or local law enforcement partners. 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.

CDI units have contributed to a projected savings to taxpayers of over \$8.4 billion since inception of the CDI program. During this reporting period, the work of CDI units led to 824 disability claims being denied or ceased, \$57,546,310¹ in projected savings for SSA programs, and \$12,620,082 in SSA monetary accomplishments in the form of recoveries, fines, judgments, restitution, and settlements. The CDI program also led to \$65,997,838² in projected savings for non-SSA programs.

SSA and OIG worked with state and local partners to successfully expand CDI coverage in accordance with the *Bipartisan Budget Act of 2015*. Fifty CDI units now cover all fifty States, the District of Columbia, and the U.S. territories of the Commonwealth of Puerto Rico, Guam, Commonwealth of the Northern Mariana Islands, U.S. Virgin Islands, and American Samoa.

Below, we highlight two CDI cases.

■ **Charter Fishing Boat Captain Sentenced to 12 Months of Probation for Defrauding Social Security Disability Program**

The Salem CDI unit investigated an allegation that a man receiving Disability Insurance (DI) benefits also captained a charter fishing boat. The man began receiving DI benefits in 2003 based on a DI application in which he disclosed a medically-diagnosed muscle disease. However, in 2015, the man bought and began captaining a 41-foot charter-fishing boat, taking paying customers on ocean-fishing excursions each year near Westport, Washington. In 2022, as required, he submitted a Continuing Disability Review report to SSA. However, the man

did not disclose his improved health, that he held a Merchant Mariner Credential from the U.S. Coast Guard, or that he was employed as a fishing boat captain. In a March 2025 plea agreement, he acknowledged that he did not report changes in his medical and employment status, but should have, and by not doing so, he fraudulently received \$126,928 in DI benefits. In June 2025, a U.S. District Court judge sentenced him to 12 months of probation and ordered him to pay \$126,928 in restitution to SSA.

1. CDI-related SSA program savings are calculated using a variable method that considers the type of program involved, as well as factors that account for nationwide denial/cessation rates.

2. Estimated non-SSA savings are calculated using a variable method that considers the type of program involved.

— **Louisiana Woman Conceals Employment to Defraud Social Security Disability Program**

In a second CDI investigation, the Baton Rouge CDI unit investigated a woman for fraudulently receiving DI benefits while working full-time for over a decade. The woman, who had been receiving DI benefits since 2007, claimed she was unable to work due to mental conditions. However, investigators discovered that, for 10 years, the woman worked at a grocery store, where she was paid in cash to help conceal her earnings from SSA. Based on the CDI unit's investigation, SSA determined the woman was not entitled to \$130,505 in DI benefits she received from 2014 to 2023. As a result of our investigation, SSA terminated her benefits. We estimate this action will save SSA \$74,427 and Medicare \$91,905.

Disability Insurance Fraud

DI fraud comprises a significant part of our investigative workload. DI fraud includes, among other activities, concealing work activity or medical improvement while receiving disability benefits, representative payee misuse, and deceased payee fraud.

Below, we highlight two DI cases.

— **Massachusetts Woman Sentenced to 36 Months of Probation for Social Security Fraud**

In a Childhood Disability Benefits (CDB) case, our agents in Massachusetts launched an investigation after receiving an anonymous tip. A woman had fraudulently received CDB by concealing her marriage from SSA, as married individuals are ineligible for these benefits with limited exceptions. Her own marriage had occurred in 2013. From July 2013 to August

2022, the woman collected CDB payments while claiming to be unmarried and made false statements to SSA. In April 2025, she pleaded guilty to theft of government funds and was sentenced by a U.S. District Court judge to 36 months of probation and ordered to pay \$93,603 in restitution to SSA.

— **Missouri Construction Worker Sentenced to 3 Months in Prison for Social Security Fraud**

In a second DI fraud case, an anonymous tip led our agents to investigate a man who concealed his employment from SSA to fraudulently receive DI benefits, which he applied for in 2005. He claimed he had been unable to work since 2005 due to a severe heart condition and continued to make false claims to SSA about his health, despite regular reminders of his obligation to report any improvements or employment. However, investigators discovered from 2013 through 2023, the man worked construction and was paid in cash to conceal his employment from SSA. In September 2024, he was charged and pleaded guilty to theft of government funds. In May 2025, a U.S. District Court judge sentenced him to 3 months in prison, followed by 3 years of supervised release, and ordered him to pay \$164,110 in restitution to SSA.

Supplemental Security Income Fraud

SSI is a means-tested program, and we work to ensure only those who are eligible for these critical benefits receive them. Eligibility for SSI primarily relies on self-reporting many factors including earnings, assets, resources, marital status, residency, and living arrangements, among others. We investigate allegations of many types of SSI fraud, including when someone falsifies a disability to become SSI-eligible or conceals a marriage, real estate, other assets, or their true country of residence from SSA, while receiving SSI payments.

Below, we highlight two SSI cases.

■ **New Jersey Man Sentenced to 46 months in Prison for Stealing Benefits Intended for His Missing Girlfriend's Disabled Son**

A New Jersey prosecutor's office referred a case to our agents alleging that a man fraudulently accessed and misused SSI payments intended for his partner's minor child after the child's mother, who served as representative payee, went missing in December 2017. The man concealed from SSA that the mother was missing, and that the child had been placed in state custody. The investigation revealed the man gained access to the bank account where SSI payments were deposited and diverted the funds for his personal use. In June 2024, the man pleaded guilty to wire fraud, aggravated identity theft, and violation of supervised release conditions. In April 2025, a U.S. District Court judge sentenced him to 46 months in prison, followed by 3 years of supervised release, and ordered him to pay \$19,797 in restitution to the victim of the fraud.

■ **California Woman Ordered to Repay \$23,291 for Defrauding SSI Program**

In a second SSI investigation, a California SSA field office referred our agents an allegation that an SSI recipient fraudulently obtained benefits by concealing her marriage and living arrangements. In her 2016 application, the woman claimed she was homeless with no income or property. The investigation revealed she was living with her spouse, whose resources made her ineligible for SSI payments. Agents also discovered the spouse made false statements to SSA to perpetuate the scheme. In July 2025, she pleaded guilty to Social Security fraud, admitting she lied about her marital status and living arrangements. A U.S. District Court judge sentenced her to time served, followed by 1 year of supervised release, and ordered her to pay \$23,291 in restitution to SSA.

Social Security Number Misuse

We work to ensure the integrity of SSNs, as SSA depends on them to accurately post earnings to individuals' records and calculate earned benefits. SSNs are used by not only SSA but also other agencies and entities, so we often pursue joint investigations into SSN misuse. We may investigate any situation in which a person misuses an SSN, whether for unauthorized work, obtaining a loan, applying for a government benefit, or any other purpose.

Below, we highlight three cases involving SSN misuse.

■ **Mexican National Sentenced to 54 Months in Prison for Production of False Identity Documents and Aggravated Identity Theft**

The U.S. Postal Inspection Service (USPIS) referred an allegation that a Mexican national in Kentucky was producing and distributing fraudulent identification documents using stolen personally identifiable information (PII). The investigation revealed that the man used social media and text messaging to coordinate the creation of fake SSN cards, state identification cards, and U.S. permanent resident cards, many of which contained the PII of real U.S. citizens. From October 2022 until July 2024, the man produced and transferred over 100 sets of fraudulent identification documents in exchange for more than \$233,000 in cash and electronic payments. He then mailed or hand-delivered the documents to individuals lacking legal status residing in multiple states.

In January 2024, the man pleaded guilty to conspiracy to produce and transfer false identity documents and aggravated identity theft. In April 2025, a U.S. District Court judge sentenced him to 54 months in prison,

followed by 3 years of supervised release, and ordered that if deported by U.S. Immigration and Customs Enforcement (ICE), he would be barred from returning to the U.S. The joint investigation involved our agents and the USPIS.

■ **Undocumented Ghanaian National Sentenced to 27 Months in Prison for Identity Theft**

In a second SSN misuse case, a joint investigation with the U.S. Department of State (DOS) Diplomatic Security Service (DSS) uncovered that a Ghanaian national used stolen PII to apply for a U.S. passport in February 2022. The investigation revealed the man assumed the identity of a former neighbor, which he used to commit fraud, theft, and forgery, as well as to apply for a marriage certificate. After marrying under the stolen identity, the Ghanaian national fathered a child with his spouse. As a result of the man's actions, the identity-theft victim was wrongfully arrested for a crime, sued for child support, and terminated from employment.

In November 2024, the man pleaded guilty to making false statements. In May 2025, a U.S. District Court judge sentenced him to 27 months in prison, followed by 3 years of supervised release, and ordered him to pay \$2,250 in restitution to the victim. The judge also ordered that if deported by ICE, he would be barred from returning to the U.S.

■ **Brazilian National Convicted of Murder by Brazilian Authorities, Sentenced in the U.S. to Prison for Perjury**

A third SSN misuse investigation, referred by ICE Homeland Security Investigations (HSI), uncovered that a Brazilian national, convicted of 11 counts of murder by Brazilian authorities, obtained a U.S. visa, driver's license, and Social Security card, among other things, based on fraudulent information. The investigation stemmed in part because of a tip in August 2023 from the Human Rights Violators and War Crimes Center, an HSI-led interagency law enforcement initiative.

In 2015, the man was a Brazilian military police officer and participated in a mass murder that became known as *The Slaughter of Curio*. In 2016, the Brazilian national was one of 45 Brazilians arrested and detained by Brazilian authorities for their roles in the slaughter. However, he was released pending trial in May 2017. In June, 2017, while in Brazil, the man applied for a U.S. non-immigrant B2 visitor visa. When asked whether he had ever been arrested or convicted for any offense or crime, he lied. His application for a visitor visa was approved based upon his false representations, and he traveled to Miami in May 2018. As a result of the approval of his visa application, the man obtained a state driver's license, Social Security card, travel documents, and work authorization. In January 2020, the man applied for asylum and falsely denied he had been accused, charged, arrested, detained, interrogated, and imprisoned in any country other than the United States (U.S.).

In June 2023, the man was convicted by Brazilian authorities in absentia of 11 counts of murder, 3 counts of attempted murder, and 4 counts of physical and mental torture, and was sentenced to over 275 years in prison. In February 2024, the man testified under oath at an immigration hearing conducted by U.S. Immigration Court, falsely claiming he had never lied to immigration officials, and explained that the only reason he omitted important information on immigration documents filed with the U.S. government was because he had not yet been arrested.

In May 2024, the man was indicted, and in February 2025, he pleaded guilty to two counts of perjury. In May 2025, a U.S. District Court judge sentenced the man to 16 months in prison. The judge also subjected him to deportation upon completion of his prison sentence. The joint investigation involved HSI and DSS.

Retirement and Survivors Insurance Fraud

These investigations involve RSI benefits, including deceased payee fraud, representative payee misuse, false statements about marital or parental status in applying for survivors' benefits, and other related types of fraud.

Below, we highlight three RSI fraud cases.

— **Hawaiian Woman Sentenced to 84 Months in Prison for Racketeering Conspiracy**

In an RSI investigation, our agents received a referral alleging a Hawaiian woman concealed her employment from SSA while collecting RSI benefits. The investigation revealed the woman engaged in a racketeering conspiracy that included bank fraud, obstruction of justice, wire fraud, and making false statements to government agencies. She also was found to have participated in a kidnap and murder scheme.

The woman admitted she and a co-conspirator committed bank fraud by submitting fraudulent paperwork to obtain vehicle leases for a business. She also was found to have obstructed a joint investigation into a co-conspirator's business and to have submitted fraudulent records to the government to conceal illegal activity. To fraudulently obtain RSI benefits, she had her wages decreased below SSA's benefits income threshold and received benefits not reported to SSA or the IRS.

In 2017, a co-conspirator placed her in charge of his business to preserve and conceal assets in anticipation of federal prosecution. She complied, assisting in a fraud scheme that involved submitting false company filings to the government to obtain fraudulent licensing for the business's operation. Between 2017 and 2020, the business generated millions of dollars in income annually.

The woman also took part in a conspiracy to kidnap and murder a 21-year-old who was blamed for killing one of her family members in a fatal car accident. The presiding judge determined she was a minimal participant in the kidnapping and murder conspiracy, and although she did not directly kill the young man, her actions led to his murder.

In January 2024, the woman pleaded guilty to racketeering conspiracy. In April 2025, a U.S. District Court judge sentenced the woman to 84 months in prison, followed by 3 years of supervised release, and ordered her to pay \$49,998 in restitution to SSA. The joint investigation involved the Federal Bureau of Investigation (FBI) and the Internal Revenue Service (IRS) Criminal Investigation (IRS CI).

■ **Nevada Man Sentenced to 60 Months in Prison for Identity Theft**

In a second RSI investigation, our agents acted on a referral from the Veterans Affairs (VA) OIG regarding a Nevada man who assumed another person's identity. The joint investigation revealed the man stole the identity of a former acquaintance, which he used to work, receive medical care from the VA, and fraudulently apply for RSI benefits. In January 2025, the man pleaded guilty to identity theft. In June, a Montana Circuit Court judge sentenced him to 60 months in prison and ordered him to pay \$84,956 in restitution to SSA, \$2,332 to the U.S. Department of Health and Human Services, and a fine of \$8,728.

■ **Michigan Woman Sentenced to Prison for Embezzling from Vulnerable Adults**

In a third RSI investigation, our agents received a referral regarding a guardian's embezzlement of funds meant for vulnerable adults. This case was jointly investigated with the Grand Rapids Police Department, the Kent County Sheriff's Office, and the Walker Police Department, all in Michigan. The investigation found that a Michigan woman, while serving as a court-appointed guardian and representative payee for vulnerable adults, misused SSA benefits and private funds intended for those under her supervision. Instead of managing the funds for their care, she converted them for her own use. In April 2025, the woman pleaded guilty to embezzlement from vulnerable adults. In May, a Michigan Circuit Court judge sentenced her to a minimum of 16 months in prison and ordered her to pay \$40,448 in restitution to SSA and \$48,642 to the victims.

CARES Act/COVID-19 Relief Fraud

OIG plays an important role in addressing *Coronavirus Aid, Relief, and Economic Security Act (CARES Act)/COVID-19* pandemic-related fraud throughout the federal government. SSN misuse, including identity theft, is a common thread running through a substantial number of pandemic investigative cases. During this reporting period, we participated in 15 COVID-19 fraud-related task forces and working groups and collaborated with other federal law enforcement entities on joint investigations related to COVID-19 pandemic relief, including Unemployment Insurance fraud and Paycheck Protection Program (PPP) fraud. We participated in the National COVID-19 Fraud Enforcement Taskforce, led by the Deputy Attorney General of the U.S. We also worked with other federal, state, and local agencies to pursue SSN misuse and other crimes committed in relation to PPP fraud.

Below, we highlight three CARES Act/COVID-19 relief cases.

■ Man and Woman Sentenced to Prison for CARES Act and Retirement Benefit Fraud Scheme

Following a referral from the U.S. Attorney's Office for the Eastern District of Pennsylvania, our agents investigated a Pennsylvania woman and New York man who used stolen PII to obtain and launder RSI benefits and Pandemic Unemployment Assistance (PUA) funds. The investigation revealed that, from November 2017 through October 2020, \$588,708 in SSA retirement benefit funds, granted in the names of at least thirty individual fraud victims, were electronically deposited into bank accounts controlled by the woman. From June 2020 through July 2020, \$99,341 in PUA funds,

granted in the names of numerous other individual fraud victims, were also electronically deposited into her bank accounts.

To launder some of the stolen proceeds, the woman withdrew cash from her bank accounts using ATM terminals and used the cash to purchase gift cards in denominations of \$500 or more. She then transferred the value of the gift cards to co-conspirators by providing them with gift card account numbers and four-digit personal identification numbers. She also provided co-conspirators with debit cards so they could access the remaining funds from her bank accounts. The co-conspirators then sold the debit cards and gift cards, valued at approximately \$3 million to the man in exchange for cryptocurrency to conceal the stolen funds.

In June 2023, the woman pleaded guilty to conspiracy to commit money laundering and theft of government funds. In January 2025, a U.S. District Court judge sentenced her to 1 day in prison, followed by 2 years of supervised release. She was also ordered to pay \$592,883 in restitution to SSA, \$91,105 to multiple state PUA Funds, and \$4,061 to the IRS.

In December 2024, the man pleaded guilty to conspiracy to commit money laundering. In April 2025, a U.S. District Court judge sentenced him to 28 months in prison, followed by 3 years of supervised release. He was also ordered to pay \$96,500 in restitution to SSA, \$224,525 to multiple state PUA funds, \$71,610 to the Small Business Administration (SBA), and \$33,408 to the IRS. The joint investigation involved the FBI, U.S. Department of Labor OIG, and USPIIS.

■ **Massachusetts Man Sentenced to Prison for COVID-19 Relief and Social Security Fraud**

In a second *CARES Act*/COVID-19 relief case, our agents in Massachusetts investigated a Massachusetts man for committing wire fraud and theft of government funds following a referral from an anonymous source. The investigation revealed that, from April 2001 through April 2023, SSA continued to pay RSI benefits to a deceased beneficiary, and the man, who was the decedent's adult son, stole the benefits. The son withdrew the RSI benefits from his deceased father's bank account and converted them for his own use. The investigation also revealed that the man submitted a fraudulent application for an Economic Injury Disaster Loan (EIDL) to the SBA, falsely claiming his business had revenue of over \$600,000 in the prior year, when in fact the revenue was under \$20,000.

In January 2025, the man pleaded guilty to wire fraud and theft of government funds. That May, a U.S. District Court judge sentenced him to 15 months in federal prison, followed by 3 years of supervised release, and ordered him to pay \$163,642 in restitution to SSA, \$107,277 to SBA, and \$3,200 to the IRS.

■ **Husband and Wife Sentenced to 12 Months in Prison for *CARES Act* Fraud**

In a third *CARES Act*/COVID-19 relief case, a joint investigation was initiated in January 2021 following a referral from the FBI. The investigation revealed that the husband and wife submitted fraudulent EIDL applications on behalf of several businesses that purported to have employees and revenue but were shell companies with no business operations. Each EIDL application falsely listed the businesses' number of employees, annual gross revenues for January 2019 through January 2020, and the cost of goods sold. Supporting documentation submitted in furtherance of the loan applications included fabricated payroll records containing fictitious employees and corresponding SSNs. Corroborating earnings

records from the IRS and SSA databases revealed that none of the businesses filed taxes or had any employees from 2018 through 2020. After receiving \$790,000 in EIDL funding, the husband and wife diverted the proceeds for their own use. In August 2024, the couple pleaded guilty to wire fraud and money laundering, and, in May 2025, were sentenced to 12 months and 1 day in prison, followed by 3 years of supervised release. Combined, they were ordered to pay \$790,000 in restitution to the SBA. The joint investigation involved the FBI, IRS CI, Federal Deposit Insurance Corporation OIG, and SBA OIG.

Employee Fraud and Employee Safety

Public integrity investigations are critical to ensuring we maintain the public trust in SSA's programs and operations.

We must take swift action concerning allegations against employees who may have misused their position for personal gain or violated other laws or regulations in the performance of their official duties. We also must act when the safety of SSA employees is threatened.

Below, we highlight two employee safety case.

■ **Man Sentenced to 17 Months in Prison for Threatening to Assault a Social Security Administration Employee**

Following a referral from a Louisiana SSA office, our agents, in a joint investigation with the U.S. Department of Homeland Security Federal Protective Service (DHS-FPS), investigated a man who threatened SSA employees. The investigation revealed that the man had a lengthy criminal record and was a DI beneficiary whose benefits SSA suspended during a brief incarceration in 2023.

In November 2023, after his release from custody, he visited a Lacombe, Louisiana, SSA office to request reinstatement of his benefits. He became so irate during the visit that security personnel escorted him out of the office and banned him from future visits. A few days later, the man called SSA's call center and, on a recorded call, threatened to harm the customer service representative he had met with at the Lacombe office.

In January 2025, the man pleaded guilty to threatening a federal official. In March 2025, a U.S. District Court judge sentenced him to 17 months in prison, followed by 3 years of supervised release.

■ **California Man Sentenced to 41 Months in Prison for Possessing Firearm and Damaging Social Security Administration Building**

In a second employee safety case, our agents initiated a joint investigation in May 2024, following a referral from SSA regarding a man who fired a gun at a window of an SSA office in Long Beach, California. In February 2025, the man pleaded guilty to unlawful possession of a firearm and depredation of federal property. In June 2025, a U.S. District Court judge sentenced him to 41 months in prison, followed by 3 years of supervised release, and ordered him to pay restitution of \$2,740 to SSA.

Whistleblower Retaliation

Section 5(a)(20) of the *IG Act*, requires OIG to provide a detailed description of any instance of whistleblower retaliation, including information about the official found to have engaged in retaliation and what, if any, consequences the establishment imposed to hold that official accountable. There are no known instances of retaliation to report for this reporting period.

Audit Overview

- Improper Payments
- Potential Cost Savings from Unimplemented Recommendations
- Significant Problems, Abuses, and Deficiencies



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.

We previously identified a sixth challenge, Manage Human Capital. During Fiscal Year (FY) 2025, SSA restructured its workforce and increased its focus on technology advancements. Given its impact on customer service and technology innovation, we removed Manage Human Capital as a standalone challenge going forward.

This reporting period, we issued 31 audit reports.¹ This includes 9 audit reports that identified over \$1.1 billion in potential cost savings and 22 reports with non-monetary recommendations or no formal 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

According to a **Social Security Fact Sheet**, SSA estimated in 2025 an average of almost 69 million Americans per month would receive a Social Security benefit, totaling about \$1.6 trillion in benefits paid during the year.

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 approximately \$10.6 billion in improper payments in FY 2023. Of those, \$8.9 billion were overpayments and \$1.7 billion were underpayments.²

During this period, we issued nine 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 \$286 million in questioned costs and almost \$704 million in funds put to better use and included 21 formal and informal recommendations. Further, we annually review SSA's compliance with the *Payment Integrity Information Act of 2019*.

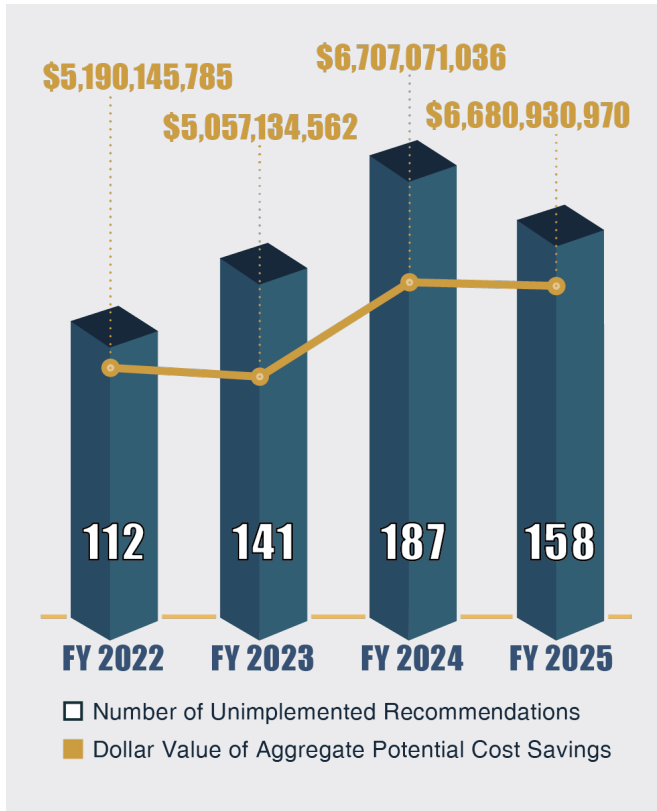
We continuously engage SSA to ensure timely resolution of all recommendations. As shown on the following chart, the number of unimplemented recommendations decreased from 187 to 158 from the same period in FY 2024 to FY 2025. The potential cost savings from all unimplemented recommendations also decreased by more than \$26 million over the same FY period. During this period, we increased communication with SSA's Audit Liaison, met with various SSA components, and researched open audit recommendations to ensure they should continue to remain open. By working with the agency, we were able to close over 100 recommendations worth over \$10 billion since our Spring 2025 Semiannual Report.³

1. This includes 22 Audit Reports, 2 Management Advisory Reports, 2 Informational Reports, 2 Audit Closeout Memorandum Reports, and 3 Single Audit Reports.

2. SSA did not have more recent improper payment estimates for this 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 2025 figure includes audits issued through March 31, 2025. Numbers are comparative to prior years' Fall SARs. We will report end of year figures for FY 2025 (through September 30, 2025) in the Spring 2026 SAR.

Potential Cost Savings from Unimplemented Recommendations



Significant Problems, Abuses, and Deficiencies

Denied Disability Claims that Required Manual Notifications to Claimants

Social Security Administration (SSA) field offices (FO) receive applications for Disability Insurance benefits and are responsible for verifying non-medical eligibility requirements, which may include age, employment, marital status, or Social Security coverage information. The FO may make a technical denial determination when the claimant does not meet the non-medical eligibility requirements. If an FO employee denies a claim, they must notify the claimant in writing. This determination notice must include the Agency's decision,

the justification for the denial, and information about the claimant's appeal rights. If SSA does not provide this information in the notification, the application remains open for entitlement to benefits at a later date. If the claimant files a new application for disability benefits and SSA approves the claim, the claimant has protective filing dating back to the date of the original claim and SSA could be responsible for paying a benefit underpayment to the claimant. We conducted this audit to determine whether SSA properly closed out denied disability claims that required manually generated notifications to claimants.

SSA did not consistently close out denied disability claims that required manually generated notifications be issued to claimants. For 21 of 175 sampled claimants who refiled for disability benefits after an initial denial, SSA did not properly close out their original denied claims. In these instances, SSA did not correctly notify the claimants of its original denial decision or properly develop their original claims before denying them. Therefore, when the claimants later refiled for disability benefits, SSA owed them additional months of retroactive payments. We estimate SSA owed approximately \$56 million in additional benefits to 9,532 claimants.

In addition, when SSA denied disability for claimants who did not subsequently refile, the Agency did not always properly close out denied disability claims that required manually generated notifications be issued. SSA improperly closed 48 of 250 sampled cases. These cases create a risk to SSA that, if the claimants refile at a later date and are approved for disability, SSA will owe additional benefits.

We recommended SSA: review and pay claimants the underpayments we identified, as applicable; add controls to ensure employees properly notify claimants when disability claims are denied and manual notifications are required; and add controls to ensure

employees complete all mandatory claim development prior to denying disability claims. SSA agreed with our recommendations.

■ Denied Child's Insurance Benefit Claims

In general, to be entitled to benefits as a child of a retired, disabled, or deceased worker, a child must: 1) be unmarried; 2) be under age 18, a full-time elementary or secondary school student under age 19, or became disabled before age 22; and 3) meet certain relationship and dependency requirements. Generally, an SSA employee may appropriately deny a claim when the employee properly completes all necessary actions and determines the applicant has not established the claimant meets the requirements to be entitled to child's insurance benefits. We conducted this audit to determine whether SSA employees appropriately denied claims for child's insurance benefits for reasons unrelated to disability.

We estimated SSA employees incorrectly denied 24,555 of the 96,957 claims in our review. As a result of employee errors, SSA did not pay these beneficiaries approximately \$92.2 million in benefits and delayed paying these beneficiaries approximately \$87.7 million in benefits to which they were entitled. For another 34,690 claims, we could not conclude whether employees correctly denied the claims. This included an estimated 28,661 claims for which SSA employees did not appropriately complete all required actions before denying them; therefore, there was not enough information in SSA's records to determine whether Agency employees appropriately denied the claims.

The Agency needs to improve its controls to ensure employees appropriately deny child's insurance benefits for reasons unrelated to disability. Without improvements, employees will continue to incorrectly deny claims, and the Agency will not pay thousands of child beneficiaries the benefits to which they are entitled.

We recommended SSA review and correct the claims we identified and establish controls to ensure employees request all relevant evidence and document all required actions in its systems before denying a claim for child's insurance benefits, when required.

■ Remittance Processing

SSA refers to payments it receives from the public as remittances. When SSA pays an individual more than it should, an overpayment occurs. Repayments of overpaid funds are remittances. Remittances can also include the return of retroactive Medicare premiums, funds a representative payee conserved on a beneficiary's behalf, payments made to beneficiaries before they withdraw their claims for benefits, garnishment and court-ordered restitution payments, and incorrect payments. SSA's system generally automatically credits remittances to individuals' accounts, but sometimes an exception occurs and SSA employees must manually reconcile them. We conducted this audit to determine whether SSA processed remittances according to policy.

We estimate employees incorrectly processed, or did not fully process, over 127,000 (38 percent) of more than 332,000 remittance exceptions during FY 2023. As a result, SSA potentially did not make proper payments, or made questionable payments, of approximately \$64 million because employees did not always comply with policies for processing exceptions.

SSA lacked controls to (1) ensure employees took appropriate actions and (2) alert employees when they did not take proper actions during the remittance exception process. This lack of controls led to improper and questionable payments, the potential for future improper payments, and general inefficiencies in SSA's processes.

We recommended SSA improve controls over remittance exceptions, including taking corrective action on exceptions, training employees, and reminding them of required processing steps. SSA agreed to implement our recommendations.

■ **Staffing, Productivity, and Processing Times at State Disability Determination Services**

After an individual files an application for disability benefits with SSA, SSA forwards the cases that meet the non-disability criteria for benefits to the Disability Determination Service (DDS) with jurisdiction. There are DDSs in each of the 50 states, the District of Columbia, and Puerto Rico. The DDS develops medical evidence and determines whether a claimant is disabled or blind under the *Social Security Act*.

DDSs are state-run, and the federal government provides funding through SSA to support their operations. Therefore, DDS employees are not SSA employees. States provide DDSs with sufficient qualified personnel to ensure disability determinations are made accurately and promptly, while SSA provides the funding to cover DDS costs, including staff salaries, office expenses, and other operational expenses. We conducted this audit to determine the extent to which staffing, productivity, and processing times at DDSs changed from FYs 2019 through 2023.

From FYs 2019 through 2023, DDSs lost key technical staff, including disability examiners who developed medical evidence and made disability determinations. The rate DDS full-time disability examiners separated each FY, measured as attrition rate, ranged from 13 to 25 percent, for an average of 19 percent. DDS staff losses coincided with a 15-percent reduction in disability determinations, from 2.2 to 1.9 million, and an 81-percent increase in processing times, from 121 to 219 days.

SSA has worked with DDS management to develop initiatives such as offering workload assistance, streamlining procedures, and creating a recruitment and retention workgroup to share best practices across all DDSs. However, despite combined efforts, DDS staffing losses and SSA's limited ability to address them delayed claimants' disability determinations and any benefits to which they were entitled.

SSA has neither control over congressional budget decisions nor a direct role in DDS' workforce planning or retention efforts; therefore, SSA must focus on what is within its control, such as working with states to ensure appropriate job classifications and giving DDSs the authority to replace staffing losses as needed to prevent further reduced productivity and increased processing times. We made five recommendations related to improving staffing, productivity, and processing times at state DDSs. SSA agreed with our recommendations.

Legal Overview

Civil Monetary
Penalty Program

Review of Legislation
and Regulations

Whistleblower Protection
Coordinator Education



Civil Monetary Penalty Program

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, 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. The Inspector General (IG) enforces consumer protection through the Section 1140 CMP program. This program has served as an effective administrative enforcement alternative when criminal or civil prosecution is declined or not feasible.

This reporting period, we imposed \$60,000 worth of Section 1140 penalties via settlement agreements and initiated Section 1140 inquiries that resulted in the removal of 6 misleading or imposter social media pages or websites. We provided 4 notifications to the appropriate Federal Bureau of Investigation's Assistant Legal Attaché in instances where social media accounts appeared to originate with foreign actors. Notable Section 1140 cases included:

- A national claimant representation firm voluntarily entered into a \$40,000 settlement agreement to resolve an OIG inquiry regarding domestically originating robocalls that appeared to be endorsed, approved, or originated by SSA.
- OIG secured a voluntary settlement with an individual operating a website and mass email campaign accompanied by statements to the press that gave the appearance of being endorsed, approved, or originating from SSA.
- OIG secured a voluntary settlement with an individual who allegedly sold digital templates of Social Security cards on an online marketplace.

This reporting period, OIG continued our robust Section 1140-related educational outreach initiatives. The focus of the Office of the Counsel to the Inspector General's Section 1140 consumer protection program is prevention and early intervention to minimize harm to the public and SSA's reputation, while also allowing violating individuals and entities the opportunity to bring their operations into compliance with Section 1140. Key initiatives included:

- Collaborating with an e-commerce leader to effectively and efficiently remove merchandise containing words or symbols protected by Section 1140.
- An ongoing domain name registration initiative whereby 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.
- Notifying a public school district of a network systems compromise that resulted in an SSA-related scam message being transmitted through its email server.

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 Legislation and Congressional Affairs reviews all 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. For example, in addition to communicating directly with congressional staff as needed to discuss legislative issues, during this period SSA OIG reviewed legislation, including the following:

- A bill to promote the application of continuous process improvement in the Federal Government.

Whistleblower Protection Coordinator Education

Section 3(d), codified at 5 U.S.C. § 403(d), of the *IG Act* requires the IG to designate a Whistleblower Protection Coordinator (WPC) to carry out certain key functions, including educating SSA employees and managers about prohibitions on retaliation for protected disclosures. Additionally, the WPC is responsible for educating employees who have made or are contemplating making a protected disclosure about the rights and remedies available to them.

The WPC provided OIG employees with a series of fact sheets issued by the Office of Special Counsel to help them better understand the fourteen Prohibited Personnel Practices ("PPP") and fact sheets explaining their rights as federal employees.

Social Security-Related Imposter Scams

- Public Outreach and Education
- Scam-Related Criminal Investigations and Prosecutions
- Civil Enforcement
- Status Updates on Social Security-Related Imposter Scams



In a Social Security-related imposter scam, a scammer claims to be an SSA or other government employee. Scammers may threaten arrest or other legal action unless one immediately pays a fine or fee, promise a benefit increase or other assistance in exchange for payment, or demand personal information. Scammers often require payment by retail gift card, cash, wire transfer, digital currency, or prepaid debit card. These scams primarily use the telephone, but some scams also use email, text messages, social media, or U.S. Mail. Many of the scams originate overseas.

OIG has established a multidisciplinary team of professionals that develops and implements innovative approaches to combat these scams through public outreach and education, criminal investigations and prosecution, and civil enforcement.

Public Outreach and Education

The Federal Trade Commission (FTC) reported that, in 2024, consumers lost \$12.5 billion¹ to scams, including government imposter scams. SSA remains the top federal agency used in schemes by criminals to defraud Americans out of their hard-earned money. As scams continue to rise, our coordinated scam outreach and education efforts are more important than ever to protect consumers and empower them to "slam the scam."

During this reporting period, OIG, in coordination with SSA, collaborated with all levels of government, leveraged anti-fraud interests of private entities, and engaged with special interest groups who focus on combating fraud, protecting vulnerable populations, and serving local communities. We regularly engaged with the media, including through television and podcast interviews, social media, and print media. We

continued to amplify anti-fraud messages by fostering strategic relationships and identifying new alliances.

Scam-Related Criminal Investigations and Prosecutions

OIG criminal investigators and investigative counsel work diligently to develop leads, prosecute criminals, and disrupt scams.

Below, we highlight two Social Security-related scam cases.

— New York Man Sentenced to Prison for International Call Center Scam

In a scam-related investigation, our agents initiated a joint investigation in October 2020, following a referral from a victim of a call center fraud scheme. The investigation revealed that a man and co-conspirators operated an India-based call center that targeted elderly Americans by convincing them they owed money to the government or a computer services company. The investigation further revealed that part of the scheme involved individuals impersonating an SSA OIG employee, falsely claiming that victims' SSNs had been compromised and used in criminal activity. A New York man acted as a courier to retrieve and launder proceeds of the scheme. In August 2024, the man pleaded guilty to money laundering. In March 2025, a U.S. District Court judge sentenced him to 24 months in prison, followed by 3 years of supervised release. The joint investigation involved HSI and the New York City Police Department.

1. [Consumer Sentinel Network Data Book 2024](#)

■ **New Jersey Woman Sentenced to 24 Months in Prison for Exploiting the Elderly**

In a second scam-related investigation, a joint investigation initiated in February 2021, followed a Department of Justice referral concerning a New Jersey woman who defrauded elderly victims and concealed resources to receive government benefits. The investigation revealed that the woman targeted elderly victims whose family members had recently died. The woman posed as a life insurance company representative and told victims they were beneficiaries of policies held by their deceased relatives. She then convinced victims to pay funds, claiming the policies were in arrears, so they could receive their benefit. In addition to this scam, the woman concealed income from both SSA and the U.S. Department of Housing and Urban Development (HUD) to fraudulently receive SSI payments and housing assistance.

In November 2023, the woman pleaded guilty to wire fraud. In July 2025, a U.S. District Court judge sentenced her to 24 months in prison, followed by 3 years of supervised release. The judge also ordered her to pay \$106,639 in restitution to the victims of her scheme, \$9,057 to HUD, \$86,689 to the State of New Jersey Division of Revenue, and \$13,020 to SSA. The joint investigation involved the FBI and HUD OIG.

Civil Enforcement

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.

Status Updates on Social Security-Related Imposter 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. The **reports** share information about Social Security-related scam allegation trends and ongoing efforts to disrupt and raise public awareness of scams.

This reporting period, we published three Quarterly Scam Updates covering the first, second, and third quarters of FY 2025 (October 1 to December 31, 2024; January 1 to March 31, 2025; and April 1 to June 30, 2025).

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. NAFC's co-chairs are SSA's Chief Risk Officer and OIG's Chief of Government Relations. Other SSA voting members include all of its Chiefs. Non-voting members include SSA's Head of Program Integrity, Risk and Fraud Prevention, an SSA Operations Lead for Fraud, all of OIG's Assistant Inspectors General (IG), and the Chief Counsel to the IG.

NAFC meets quarterly to share information and create concrete steps for addressing SSA fraud. NAFC also holds an annual multi-day summit on pressing issues and emerging trends, and tracks action items and outcomes from the summit throughout the year. In July 2025, SSA and OIG jointly held the fifth annual National Anti-Fraud Summit to understand and address fraud issues facing SSA. This Summit focused on the current threat landscape and use of advanced technology and data analytics to prevent and detect fraud across the government and at SSA. The Summit featured speakers including: the Founder and Chief Executive Officer of the National Elder Fraud Coordination Center, the Research Director for the Association of Certified Fraud Examiners, and the Executive Director of the Pandemic Response Accountability Committee. The Summit also included presentations on current trends, updates, and investigative fraud case outcomes and a panel discussion on Protecting SSA Programs in the Digital Age. Additionally, during this reporting period, NAFC held two quarterly meetings, in June and September 2025.

Appendix A-K

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: Closed Audits and Investigations Not Available to the Public

Appendix H: *Federal Financial Management Improvement Act of 1996*

Appendix I: Instances of Social Security Administration Interference or Refusal to Provide Information

Appendix J: Peer Reviews

Appendix K: Investigations Involving Senior Government Employees Where Allegations of Misconduct Were Substantiated



Reporting Requirements

This report meets the requirements of the *Inspector General Act of 1978*, as amended, and includes information as mandated by Congress.¹

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	20-22
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	41-48
5(a)(3)	A summary of significant investigations closed during the reporting period	4; 9-17
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	37-40
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	49-50
5(a)(7)	The information described under section 804(b) of the <i>Federal Financial Management Improvement Act of 1996</i> (Public Law 104–208, §101(f) [title VIII], 31 U.S.C. 3512 note)	52
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	54
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	54

1. Effective December 27, 2022, the *Inspector General Act of 1978* 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.

Section	Requirement	Page(s)
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	54
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	55
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	17
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	53

Section	Requirement	Page(s)
5(a)(16)	Detailed descriptions of the particular circumstances of each—	51
	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	

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, 2025, through September 30, 2025				
	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.	22	\$2,114,504,517	\$13,517	\$2,114,518,034
B. Which were issued during the reporting period. ¹	4	\$277,308,448	\$9,530,710	\$286,839,158
Subtotal (A + B)	26	\$2,391,812,965	\$9,544,227	\$2,401,357,192
Less:				
C. For which a management decision was made during the reporting period.				
i. Dollar value of disallowed costs. ²	10	\$641,391,944	\$18,564	\$641,410,508
ii. Dollar value of costs not disallowed. ²	3	\$166,824,649	\$9,525,663	\$176,350,312
Subtotal (i + ii)	13	\$808,216,593	\$9,544,227	\$817,760,820
D. For which no management decision had been made by the end of the reporting period. ²	17	\$1,583,596,372	\$0	\$1,583,596,372

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 C.ii.; (2) one report has one recommendation recorded in C.i. and C.ii. and one recommendation recorded in C.ii.; (3) one report has one recommendation recorded in C.i. and one recommendation recorded in D; and (4) one report has one recommendation recorded in C.i. and one recommendation recorded in C.ii.

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, 2025, through September 30, 2025		
	Number of Reports	Dollar Value
A. For which no management decision had been made by the commencement of the reporting period.	24	\$12,291,059,064
B. Which were issued during the reporting period. ¹	9	\$819,110,311
Subtotal (A + B)	33	\$13,110,169,375
Less:		
C. For which a management decision was made during the reporting period.		
i. Dollar value of costs agreed to by management. ²	10	\$561,383,522
ii. Dollar value of costs not agreed to by management.	2	\$56,409,607
Subtotal (i + ii)	12	\$617,793,129
D. For which no management decision had been made by the end of the reporting period. ²	26	\$12,492,376,246

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) two reports have one recommendation recorded in C.i. and one recommendation recorded in D.; (2) one report has one recommendation recorded in C.i. and C.ii. and one recommendation recorded in D.; and (3) one report has one recommendation recorded in C.i. and C.ii.

Office of Audit Reports Issued

We issued 31 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, 2025, through September 30, 2025

Report Title	Report Number	Issue Date	Management Challenge(s) ¹	Management Decision ²
Contract with Johns Hopkins University Applied Physics Laboratory for Analysis of the Social Security Administration's Disability Process	062325	04/17/2025	Disability Programs	Yes
The Social Security Administration's Administration of the Next Generation Telephony Project Contract	022324	04/23/2025	Information Security, Service Delivery	Yes
Single Audit of the State of New Hampshire for the Fiscal Year Ended June 30, 2024	772502	05/01/2025	Disability Programs	Yes
Single Audit of the State of California for the Fiscal Year Ended June 30, 2023	772503	05/14/2025	Disability Programs	Yes
The Social Security Administration's Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2024	152415	05/21/2025	N/A - Mandatory Review	Yes
The Social Security Administration's Agreement with the Department of Agriculture on Supplemental Nutrition Assistance Program-related Services	012316	06/03/2025	Service Delivery	Yes
Staffing, Productivity, and Processing Times at State Disability Determination Services	072309	07/18/2025	Disability Programs, Human Capital Management, Service Delivery	Yes
Physical Security at Offices	042318	07/29/2025	Human Capital Management, Information Security	Yes

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 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.

Reports with Non-monetary Findings for April 1, 2025, through September 30, 2025

Report Title	Report Number	Issue Date	Management Challenge(s) ¹	Management Decision ²
Employee Premium Pay and Leave	A-15-21-51016	08/04/2025	Human Capital Management	N/A ³
Firewall Administration	142315	08/06/2025	Information Security, Modernize Information Technology	Yes
Role-Based Training	142317	08/12/2025	Information Security	Yes
Staffing Public-facing Offices	022327	09/02/2025	Human Capital Management, Service Delivery	N/A
Single Audit of the Commonwealth of Puerto Rico Department of the Family for the Fiscal Year Ended June 20, 2023	772504	08/28/2025	Disability Programs	No
The Social Security Administration's Methodology for Estimating Improper Payments	152507	09/05/2025	Improper Payments	N/A
Direct Deposit Changes by Social Security Administration 800-number Staff	012401	09/08/2025	Information Security	N/A
Workload Management for Field Offices	042316	09/17/2025	Service Delivery	Yes
Consolidated Claims Experience for Supplemental Security Income	062324	09/18/2025	Human Capital Management, Modernize Information Technology, Service Delivery	N/A
Personally Identifiable Information Loss Reporting	042401	09/18/2025	Information Security	Yes
Administrative Law Judges with the Highest and Lowest Allowance Rates	032404	09/30/2025	Disability Programs	N/A
Plans of Action and Milestones	142320	09/30/2025	Information Security	Yes
Contractor Labor Qualifications and Government Furnished Equipment	152411	09/30/2025	Information Security, Service Delivery	Yes
The Social Security Administration's Information Security Program and Practices for Fiscal Year 2025	142501	09/30/2025	N/A - Mandatory Review	Yes

3. N/A for the Management Decision indicates there are no recommendations in the report.

Reports with Questioned Costs for April 1, 2025, through September 30, 2025

Report Title	Report Number	Issue Date	Management Challenge(s)	Dollar Value	Management Decision
Individuals Who Elect to Receive Retirement Benefits After Age 70	012306	06/26/2025	Improper Payments, Service Delivery	\$76,999	No
Remittance Processing	072311	07/03/2025	Improper Payments, Service Delivery	\$9,530,710	No
Match of New York State Death Information Against Social Security Administration Records	022402	09/16/2025	Improper Payments	\$33,056,012	No
Processing Old-Age, Survivors, and Disability Insurance Overpayments	072301	09/30/2025	Improper Payments, Modernize Information Technology	\$244,175,437	No
Total				\$286,839,158	

Reports with Funds Put to Better for April 1, 2025, through September 30, 2025

Report Title	Report Number	Issue Date	Management Challenge(s)	Dollar Value	Management Decision
Individuals Who Elect to Receive Retirement Benefits After Age 70	012306	06/26/2025	Improper Payments, Service Delivery	\$7,292	No
Remittance Processing	072311	07/03/2025	Improper Payments, Service Delivery	\$54,033,827	No
Denied Disability Claims that Required Manual Notifications to Claimants	062317	08/21/2025	Improper Payments, Disability Programs	\$56,360,523	No
Match of New York State Death Information Against Social Security Administration Records	022402	09/16/2025	Improper Payments	\$8,361,963	No
Follow-up on Dually Entitled Beneficiaries and Family Maximum Provisions	052301	09/18/2025	Improper Payments	\$113,995,377	No

Reports with Funds Put to Better for April 1, 2025, through September 30, 2025

Report Title	Report Number	Issue Date	Management Challenge(s)	Dollar Value	Management Decision
Denied Child's Insurance Benefit Claims	032317	09/29/2025	Improper Payments, Service Delivery	\$92,158,986	No
Informing Applicants Who Would Be Subject to Government Pension Offset of Their Options to Delay Filing Benefit Applications	052404	09/29/2025	Service Delivery	\$115,176,280	No
Benefits Withheld Pending the Selection of a Representative Payee	052405	09/30/2025	Improper Payments	\$10,916,080	No
Processing Old-Age, Survivors, and Disability Insurance Overpayments	072301	09/30/2025	Improper Payments, Modernize Information Technology	\$368,099,983	No
Total				\$819,110,311	

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 FY 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, 2025

Reports with Open Recommendations			
Fiscal Year	Number of Reports with Unimplemented Recommendations	Number of Unimplemented Recommendations	Dollar Value of Aggregate Potential Cost Savings
2025	3	10	\$456,671,907
2024	21	60	\$2,105,169,023
2023	18	39	\$1,523,437,449
2022	9	19	\$591,161,211
2021	5	7	\$1,391,462,627
2020	2	2	\$0
2019	6	10	\$600,324,398
2018	5	5	\$12,568,202
2016	2	2	\$0
2015	1	1	\$0
2014	2	2	\$136,153
2013	1	1	\$0
TOTAL	75	158	\$6,680,930,970

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
Rejection of State Death Reports	042304	3/17/2025	01*	\$454,679,651
			02*	\$1,600,000
			03*	N/A
Manager-to-Manager Application for Critical Case Processing	072305	3/17/2025	01	N/A
			02	N/A
			03	N/A
			04	N/A
			05	N/A
State Workers' Compensation Offset (Colorado and Minnesota)	022403	1/30/2025	01	\$392,256
			02	N/A
Legacy Systems Modernization and Movement to Cloud Services	142312	9/26/2024	01	N/A
			02	N/A
			03	N/A
			04	N/A
			05	N/A
			06	N/A
			07	N/A
			08	N/A
Representative Payees Not in the Electronic Representative Payee System	052401	9/25/2024	03	N/A
Development and Implementation of the Debt Management Product	142313	9/25/2024	07	N/A
			08	N/A
Supplemental Security Income Ineligibility Determinations and Payment Suspensions Based on Failure to Provide Information	A-02-22-51135	9/25/2024	02	N/A
Security Assessment and Authorization Process	A-14-21-51093	9/25/2024	05	N/A
			06	N/A
			08	N/A
			11	N/A
Unclaimed Social Security Administration Assets Held by States and the District of Columbia	062329	9/24/2024	01	\$933,414
Supplemental Security Income Recipients who Under-report Financial Account Balances	A-02-21-51028	9/24/2024	01	\$717,569,960
Disability Waiting Period Exclusions	072304	9/20/2024	05	N/A

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Disabled Beneficiaries Receiving Direct Payments Who Previously Had Representative Payees	052403	9/17/2024	01	\$2,159,470
			02	\$885,173,179
Follow-up on the Accuracy of the Social Security Administration's Manual Billing Process to Collect Medicare Premiums	012310	9/3/2024	03	N/A
Security of Common Control Providers	142319	8/28/2024	01	N/A
			02	N/A
			03	N/A
			04	N/A
The Social Security Administration's Processing of Priority Cases	A-04-21-51033	8/8/2024	01	\$33,960
Security of Business Services Online	022329	8/7/2024	01	N/A
			05	N/A
			06	N/A
			07	N/A
			08	N/A
			09	N/A
			10	N/A
			11	N/A
			12	N/A
			13	N/A
			14	N/A
			01	N/A
			02	N/A
			01	N/A
			02	N/A
Cross-referred Social Security Numbers	062308	7/31/2024	01*	\$43,148
			02*	\$100,935,898
			03*	\$68,447,685
			04*	N/A
			05*	N/A
Challenges in Recovering Supplemental Security Income Overpayments	A-07-21-51018	7/30/2024	05*	N/A
			07	N/A
Match of State Department Death Information Against Social Security Administration Records	062313	5/31/2024	01*	\$42,742,795
			02*	N/A
			03	N/A

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Customer Wait Times in the Social Security Administration's Field Offices and Card Centers	152307	5/17/2024	02*	N/A
Disability Payments to Beneficiaries or Recipients Receiving Illinois or Texas Workers' Compensation Benefits	A-06-20-50922	5/17/2024	01	\$28,594,221
			02	N/A
			03	\$148,014,267
The Social Security Administration's Enforcement of the Earnings Test	A-08-21-51049	2/2/2024	04	N/A
			05	\$29,365,023
			07	\$81,069,424
			10	\$86,579
Allegations of Representative Payees' Misuse of Benefits	A-09-19-50797	9/29/2023	01*	\$1,417,220
			02*	\$184,779,799
			05	N/A
Ransomware Prevention and Response	142309	9/27/2023	02	N/A
			03	N/A
			04	N/A
			05	N/A
			06	N/A
Manually Processed Old-Age, Survivors and Disability Insurance Benefit Termination Actions	A-07-21-51043	9/27/2023	03	N/A
Windfall Offset Determinations	A-09-18-50697	9/27/2023	02	N/A
Follow-up Review of Self-employment Earnings Removed from the Master Earnings File	A-06-21-51020	9/26/2023	01	N/A
			03*	\$67,137,261
Statutory Benefit Continuation for Disability Beneficiaries	A-07-21-51105	9/25/2023	05*	\$68,446,451
The Social Security Administration's Determinations of Supplemental Security Income Recipients' Trusts	A-02-21-51026	9/22/2023	03	N/A
			04	N/A
			05	N/A
Workers' Compensation Lump-sum Settlements	012308	9/21/2023	01	N/A
			02	N/A
			08	N/A
			09*	\$359,839,314

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Processing Non-citizens' Original Social Security Numbers Electronically Through Enumeration Programs	A-08-22-51136	9/20/2023	01*	N/A
			03	N/A
			04	N/A
			05	N/A
State Workers' Compensation and Public Disability Benefits' Reverse Offset Plans' Impact on the Disability Insurance Trust Fund	A-02-19-50867	9/18/2023	01	N/A
			02	N/A
			03	\$408,147
The Social Security Administration's Controls over Modernized Development Worksheets	A-02-22-51157	9/18/2023	01	N/A
			02*	\$841,409,257
The Social Security Administration's Determinations of Supplemental Security Income Recipients' Real Properties	022328	9/1/2023	06	N/A
Controls over the Social Security Administration's National 800-number Service During the COVID-19 Pandemic	A-02-21-51079	8/29/2023	01	N/A
			02	N/A
Funds Dedicated to Address Program Integrity and Hearings Backlog Workloads	A-15-19-50885	8/14/2023	01	N/A
Numberholders Age 100 or Older Who Did Not Have Death Information on the Numident	A-06-21-51022	7/31/2023	01*	N/A
			02	N/A
			03	N/A
Manual Processes for Resource-intensive Workloads	A-07-19-50882	7/21/2023	01*	N/A
The Social Security Administration's Oversight of Beneficiaries Who Receive Benefits Under the Direct Express Debit Card Program	A-04-20-50977	6/22/2023	01*	N/A
Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2022	A-15-22-51183	5/5/2023	01	N/A
			02*	N/A
Numident Death Alerts	A-06-21-51086	9/30/2022	04*	N/A
			07	N/A
The Social Security Administration's Enumeration Services during the COVID-19 Pandemic	A-15-21-51015	9/30/2022	06	N/A
			10	N/A
Follow-up on Controls over Special Payment Amount Overpayments for Social Security Beneficiaries	A-09-19-50794	9/29/2022	03	N/A

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Follow-up on Processing Internal Review Service Alerts for Supplemental Security Income Recipients	A-03-18-50277	9/20/2022	04	N/A
Agile Software Development at the Social Security Administration	A-14-20-50947	8/24/2022	04*	N/A
			08	N/A
Incorrect Old-Age, Survivors and Disability Insurance Benefit Payment Computations that Resulted in Overpayments	A-07-18-50674	5/26/2022	01*	\$368,326,080
Follow-up on Deceased Beneficiaries and Recipients with No Death Information on the Numident	A-09-20-50936	5/4/2022	01	N/A
			02*	N/A
			03*	N/A
Students Whose Benefits Were Erroneously Terminated When They Reached Age 18	A-09-19-50823	4/22/2022	04	N/A
			05*	N/A
Deceased Beneficiaries in Suspended Payment Status	A-08-19-50800	11/22/2021	02	N/A
			03*	\$56,406,927
			05*	\$166,428,204
			06	N/A
Overpayments with Recovery Agreements that Will Extend Beyond 2049	A-07-19-50775	9/28/2021	01*	\$1,240,312,343
The Social Security Administration's Processing of Misuse Allegations of Individual Representative Payees	A-13-18-50712	6/14/2021	04	\$106,435
			06	\$2,038,969
Follow-up on Underpayments Payable to Terminated Old-Age, Survivors and Disability Insurance Beneficiaries	A-09-19-50848	12/11/2020	03*	\$149,004,880
			04	N/A
Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible for Childhood Disability Benefits	A-13-18-50714	12/10/2020	05	N/A
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	03	N/A
Miscellaneous Benefit Suspensions for Old-Age, Survivors and Disability Insurance Beneficiaries	A-07-19-50799	9/21/2020	03*	N/A
Beneficiaries with Representative Payees and Earnings	A-02-17-50143	3/5/2020	04*	N/A

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Old-Age, Survivors and Disability Insurance Beneficiaries with Overpayments on Suspended and Terminated Records	A-07-18-50317	9/25/2019	02*	\$17,976,178
Overpayments Pending Collection for Miscellaneous Reasons	A-04-18-50546	9/24/2019	03	N/A
			04	N/A
Supplemental Security Income Underpayments Due Deceased Recipients	A-06-18-50608	9/10/2019	02	\$467,994,323
			03	N/A
Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement	A-09-16-50077	8/6/2019	03	\$114,353,897
			04	N/A
			05	N/A
Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits	A-04-18-50651	5/15/2019	03*	N/A
Supplemental Security Income Underpayments	A-15-18-50612	12/28/2018	01	N/A
The Social Security Administration's Use of Administrative Tolerance Waivers	A-04-16-50145	8/1/2018	01*	\$12,568,202
Manual Adjustments to Old-Age, Survivors and Disability Insurance Overpayments	A-07-18-50294	4/9/2018	04	N/A
Undeliverable Social Security Number Cards	A-15-17-50279	4/2/2018	06	N/A
Higher Benefits for Dually Entitled Widow(er)s Had They Delayed Applying for Retirement Benefits	A-09-18-50559	2/14/2018	04*	N/A
Customer Wait Times in the Social Security Administration's Field Offices	A-04-18-50260	2/6/2018	02	N/A
The Social Security Administration's Plan to Achieve Self-Support Program	A-08-16-50030	9/27/2016	02	N/A
Households With Multiple Children Receiving Supplemental Security Income Payments Because of Mental Impairments	A-08-14-14098	3/2/2016	01	N/A
Supplemental Security Income Overpayments Pending a Collection Determination by the Social Security Administration	A-07-15-15030	9/22/2015	04	N/A

Report Title	Report Number	Issue Date	Recommendation Number	Dollar Value
Auxiliary Beneficiaries Who Do Not Have Their Own Social Security Number	A-01-14-14036	9/29/2014	02	\$136,153
Improper Use of Children's Social Security Numbers	A-03-12-21269	3/31/2014	03	N/A
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	08	N/A

Management Decisions Made Regarding Reports Issued in a Previous Reporting Period

During this period, the Social Security Administration (SSA) made management decisions associated with 15 different reports that had been issued during a previous reporting period (prior to April 1, 2025). 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-09-16-50077	Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement*	8/6/2019	02	5/21/2025	\$1,068,642
			03	5/21/2025	\$114,353,897
A-08-19-50800	Deceased Beneficiaries in Suspended Payment Status*	11/22/2021	03	6/10/2025	\$56,406,927
			04	6/24/2025	\$22,124,408
A-07-21-51012	Work Review Determinations for Disabled Beneficiaries	9/29/2022	02	8/25/2025	\$456,252,223
012308	Workers' Compensation Lump-sum Settlements*	9/21/2023	04	6/10/2025	\$360,073
A-07-21-51105	Statutory Benefit Continuation for Disability Beneficiaries*	9/25/2023	05	8/1/2025	\$68,446,451
A-07-21-51043	Manually Processed Old-Age, Survivors and Disability Insurance Benefit Termination Actions*	9/27/2023	02	5/1/2025	\$53,362,441
012317	Impact of Undetected Marriages on Social Security Administration Payments	4/17/2024	01	8/20/2025	\$629,321
			02	7/31/2025	\$30,129

Report Number	Report Title	Report Date	Recommendation Number	Date of SSA Decision	Dollar Value of Recommendation
022313	Reducing Processing Centers' Pending Actions	6/28/2024	03	8/22/2025	\$387,566,942
012310	Follow-up on the Accuracy of the Social Security Administration's Manual Billing Process to Collect Medicare Premiums*	9/3/2024	01	8/4/2025	\$249,304
			02	9/22/2025	\$166,311,808
052403	Disabled Beneficiaries Receiving Direct Payments Who Previously Had Representative Payees*	9/17/2024	01	4/16/2025	\$2,159,470
052402	Discrepancies in the Electronic Representative Payee System	9/18/2024	01	5/9/2025	\$518,056
			02	6/10/2025	\$22,266,046
072304	Disability Waiting Period Exclusions*	9/20/2024	01	9/23/2025	\$1,119,103
			02	9/23/2025	\$3,704,487
			03	8/25/2025	\$9,076,468
052401	Representative Payees Not in the Electronic Representative Payee System*	9/25/2024	01	8/27/2025	\$3,376,721
012305	The Social Security Administration's International Workloads in Processing Center 8	3/7/2025	01	4/15/2025	\$211,418
772501	Single Audit of the State of Mississippi for the Fiscal Year Ended June 30, 2023	3/7/2025	01	6/23/2025	\$13,517

Closed Audits and Investigations Not Available to the Public

■ *Office of Audit*

We issued four audits during this period that were not made available to the public. These reports contain information that, if not protected, could result in adverse effects to the Social Security Administration's information systems. To maintain transparency, we issued summaries for each of the reports that discuss findings and recommendations at a high-level and are appropriate for public distribution. The list of these reports is below.

- **The Social Security Administration's Information Security Program and Practices for Fiscal Year 2025 (142501)**
- **Plans of Action and Milestones (142320)**
- **Direct Deposit Changes by Social Security Administration 800-number Staff (012401)**
- **Firewall Administration (142315)**

■ *Office of Investigations*

We investigated one senior government employee in the Office of Disability Adjudication and Review for allegedly issuing policy directives without the proper legal authority, violating SSA nepotism policy by appointing a family member to a position within SSA, and violating ethics regulations by posting political campaign related materials on social media during official duty hours. Our investigation found no evidence to substantiate any of the allegations.

Federal Financial Management Improvement Act of 1996 Compliance

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 the milestones in a remediation plan.

Because SSA is in compliance with the *FFMIA*, it does not have a remediation plan. Therefore, we have no information to report.

Instances of Social Security Administration Interference or Refusal to Provide Information

During this reporting period, we have no instances of Social Security Administration (SSA) interference with Office of the Inspector General (OIG) independence to report, and no instances to report in which SSA employees refused to provide information or assistance to the OIG.

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.

The final System Review Report related to our most recent peer review, conducted by the U.S. Department of Housing and Urban Development (HUD) Office of Inspector General (OIG), was issued in June 2025. We received a rating of “pass,” which means that the review team concluded that the system of quality control for the audit organization had been suitably designed and complied with, to provide us with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements, in all material respects. HUD OIG identified no deficiencies that affected the nature of the report and made no recommendations as a result of this peer review.

During this reporting period, we did not complete a peer review of any other OIG. We completed a peer review of the U.S. Department of Energy OIG audit organization during the last semiannual period. There are no outstanding recommendations from prior peer reviews we completed of other OIGs, nor from prior peer reviews conducted by other OIGs of our OA.

■ 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 (CIGIE) *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.

During this reporting period, we did not complete a peer review of any other OIG. However, we were peer reviewed by the Treasury Inspector General for Tax Administration (TIGTA) from February 25, 2025, through June 2, 2025. TIGTA found that internal safeguards and management procedures for the investigative operations of SSA OIG were compliant with the quality standards established by CIGIE and other applicable guidelines and statutes. These safeguards and procedures provide reasonable assurance of conforming with professional standards in the planning, execution, and reporting of investigations and in the use of law enforcement powers. 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 Where Allegations of Misconduct Were Substantiated

There were no investigations involving senior government employees where allegations of misconduct were substantiated.



Semiannual Report to Congress

April 1, 2025 – September 30, 2025

Office of the Inspector General | OIG 85-007

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