



Office of the Inspector General  
SOCIAL SECURITY ADMINISTRATION

*Informational Report*

Office of the Inspector General  
Audit Recommendations that Had  
Not Been Implemented as of  
January 29, 2026

*002612 February 2026*



# Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

## MEMORANDUM

**Date:** February 19, 2026

**Refer to:** 002612

**To:** Frank Bisignano  
Commissioner

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

**Subject:** Office of the Inspector General Audit Recommendations that Had Not Been Implemented as of January 29, 2026

This document presents a compilation of Office of Audit (OA) recommendations the Social Security Administration (SSA) had not implemented as of January 29, 2026. We acknowledge SSA's ongoing efforts to implement the unimplemented recommendations, and OA continues monitoring these efforts and determine whether recent actions satisfy our recommendations. Therefore, a recommendation identified as not having been closed as of January 29, 2026 may now be closed as a result of actions taken after that date.

In our March 3, 2025 report,<sup>1</sup> we listed 183 unimplemented recommendations SSA also showed as open. As of January 29, 2026, SSA had closed 124 of these recommendations, and we agreed they should have been closed.<sup>2</sup> The cumulative *Questioned Costs* and *Funds to be Put to Better Use* associated with these implemented recommendations were over \$1.9 billion and \$10.8 billion, respectively.

Between January 29, 2025 and January 29, 2026, we made 111 more recommendations to SSA. The cumulative *Questioned Costs* and *Funds to be Put to Better Use* associated with these recent recommendations are over \$578 million and \$830 million, respectively.

As of January 29, 2026, there were 183 unimplemented audit recommendations—94 open unimplemented and 89 closed unimplemented. The cumulative estimated *Questioned Costs* are almost \$2.7 billion. The cumulative estimated total *Funds to be Put to Better Use* are over \$2.2 billion. The approximate total cost savings are over \$4.9 billion.

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<sup>1</sup> SSA, OIG, *Office of the Inspector General Audit Recommendations that Had Not Been Implemented as of January 29, 2025* (002505), March 3, 2025.

<sup>2</sup> SSA may have implemented additional recommendations and SSA OIG may have agreed to close additional recommendations after January 29, 2026.

## **Open Unimplemented Recommendations**

This category includes 94 recommendations with which SSA had not made an agree/disagree decision or it concurred but had not implemented as of January 29, 2026. The status of some of these recommendations may include language that SSA is not taking any further action; however, OA is still reconciling these recommendations with SSA. See Attachment A [Open Unimplemented Recommendations](#).

## **Closed Unimplemented Recommendations**

This category includes 89 recommendations that SSA closed. However, we do not believe these recommendations should be closed. These recommendations include those that are [Closed Unimplemented Recommendations – Agreed](#) (Attachment B) and [Closed Unimplemented Recommendations – Disagreed](#) (Attachment C).

- [Agreed](#) – SSA agreed with, implemented, and closed 59 recommendations. However, we determined these recommendations had not been implemented and believe further action should be taken.
- [Disagreed](#) - SSA disagreed with, generally took no action on, and closed 30 recommendations.

For each closed unimplemented recommendation, we express why we believe the recommendation is important and should be implemented.

If you wish to discuss this informational report, please call me, or have your staff contact Jeffrey Brown, Deputy Assistant Inspector General for Audit.

Attachments

## **ABBREVIATIONS**

|       |  |
|-------|--|
| AFI   | Access to Financial Institutions             |
| BRC   | Breach Response Coordinators                 |
| CCE   | Consolidated Claims Experience               |
| CIO   | Chief Information Officer                    |
| CMS   | Centers for Medicare and Medicaid Services   |
| COR   | Contracting Officer's Representative         |
| DDS   | Disability Determination Services            |
| DHS   | Department of Homeland Security              |
| DMF   | Death Master File                            |
| DMP   | Debt Management Product                      |
| EBE   | Enumeration Beyond Entry                     |
| eRPS  | Electronic Representative Payee System       |
| FPS   | Federal Protective Service                   |
| FY    | Fiscal Year                                  |
| GFE   | Government Furnished Equipment               |
| IMT   | Investment Management Tool                   |
| IRS   | Internal Revenue Service                     |
| MBR   | Master Beneficiary Record                    |
| MCS   | Modernized Claims System                     |
| MDW   | Modernized Development Worksheet             |
| OASDI | Old-age, Survivors, and Disability Insurance |
| OCIO  | Office of the Chief Information Officer      |
| OIG   | Office of the Inspector General              |
| OMB   | Office of Management and Budget              |
| OQR   | Office of Quality Review                     |

|          |                                     |
|----------|-------------------------------------|
| PASS     | Plan for Achieving Self-support     |
| PC       | Processing Center                   |
| PDB      | Public Disability Benefit           |
| PDP      | Privacy and Disclosure Policy       |
| PII      | Personally Identifiable Information |
| RIB      | Retirement Insurance Benefits       |
| SSA      | Social Security Administration      |
| SSI      | Supplemental Security Income        |
| SSITMS   | SSI Trust Monitoring System         |
| SSN      | Social Security Number              |
| Treasury | Department of the Treasury          |
| WC       | Workers' Compensation               |

**OPEN UNIMPLEMENTED RECOMMENDATIONS**  
**(As of January 29, 2026)**

| <b>Recommendation Number</b>  | <b>Recommendation Text</b>  | <b>Status Per SSA</b>  | <b>Questioned Costs</b> | <b>Funds to be Put to Better Use</b> |
|---|---|--|-------------------------|--------------------------------------|
| <b><i>Single Audit of the State of Oklahoma for the Fiscal Year Ended June 30, 2023, 772609, January 27, 2026</i></b> |   |  |                         |                                      |
| Recommendation 1  | Ensure the Disability Determination Services established appropriate procedures to verify and document medical providers' licensing status.   | Pending – The Social Security Administration (SSA) has not decided on whether it agrees or disagrees with this recommendation. | \$ 0                    | \$ 0                                 |
| Recommendation 2  | Work with the Oklahoma Department of Rehabilitation Services to ensure any contracts paid with Federal funds to support the services the disability determination services (DDS) provides SSA adhere to Federal requirements. | Pending – SSA has not decided on whether it agrees or disagrees with this recommendation.                                      | \$ 0                    | \$ 0                                 |
| <b><i>Single Audit of the State of Idaho for the Fiscal Year Ended June 30, 2024, 772614, January 23, 2026</i></b>    |   |  |                         |                                      |
| Recommendation 1  | Work with the Idaho Department of Labor to ensure timely reporting of the Forms SSA-4513 and SSA-4514.  | Pending – SSA has not decided on whether it agrees or disagrees with this recommendation.                                      | \$ 0                    | \$ 0                                 |

| Recommendation Number  | Recommendation Text  | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|--|--|---|------------------|-------------------------------|
| <b>Single Audit of the State of Illinois for the Fiscal Year Ended June 30, 2023, 772608, January 22, 2026</b>         |  |   |                  |                               |
| Recommendation 1   | Work with the Illinois Department of Human Services to ensure it accurately charges expenditures related to SSA programs.  | Pending – SSA has not decided on whether it agrees or disagrees with this recommendation. | \$ 0             | \$ 0                          |
| <b>Follow-up on Claims Denied Because Claimants Were Not Insured for Benefits, 052303, January 8, 2026</b>             |  |   |                  |                               |
| Recommendation 1   | Take appropriate action to award retirement benefits to the 35 claimants identified in our audit.  | SSA agrees.   | \$ 0             | \$ 134,894                    |
| Recommendation 3   | To prevent future errors, establish controls to ensure employees review prior retirement claims for claimants who may be entitled to additional benefits based on prior claims.  | SSA agrees.   | \$ 0             | \$ 0                          |
| <b>Single Audit of the Commonwealth of Kentucky for the Fiscal Year Ended June 30, 2024, 772607, December 19, 2025</b> |  |   |                  |                               |
| Recommendation 1   | Work with Cabinet for Health and Family Services to determine whether it correctly charged indirect costs to SSA's programs since April 2024 and make any necessary corrections. | Pending – SSA has not decided on whether it agrees or disagrees with this recommendation. | \$ 0             | \$ 0                          |

| Recommendation Number  | Recommendation Text   | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|--|---|---|------------------|-------------------------------|
| <b><i>Benefits Withheld Pending the Selection of a Representative Payee, 052405, September 30, 2025</i></b>    |   |   |                  |                               |
| Recommendation 1   | Take appropriate action to pay the underpayments to the 42 beneficiaries identified in our audit.   | SSA anticipated corrective actions would be completed by January 31, 2026.                                      | \$ 0             | \$ 185,267                    |
| Recommendation 3   | Revise its semi-annual alerts to include beneficiaries whose benefits SSA withheld due to their representative payees' deaths.                                  | SSA stated it will determine what needs revision then provide any applicable requirements by May 29, 2026.      | \$ 0             | \$ 0                          |
| Recommendation 4   | To prevent future errors, establish controls to ensure employees properly pay benefits that the Agency withheld pending the selection of representative payees. | SSA stated it will determine what needs to be revised then provide any applicable requirements by May 29, 2026. | \$ 0             | \$ 0                          |
| <b><i>Processing Old-Age, Survivors, and Disability Insurance Overpayments, 072301, September 30, 2025</i></b> |   |   |                  |                               |
| Recommendation 3   | To prevent future errors, enhance systems to reduce inaccurate overpayments.  | SSA agrees.   | \$ 0             | \$ 0                          |
| Recommendation 4   | Update policy to ensure employees resolve explanation, reconsideration, and waiver requests within a specific time frame.                                       | SSA is determining how to update policy and expects to implement the recommendation by May 29, 2026.            | \$ 0             | \$ 0                          |
| Recommendation 5   | Update systems, policy, and procedures to ensure the Recovery   | The processing center (PC) component expects to provide the Chief Information                                   | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation Text  | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|---|--|---|------------------|-------------------------------|
|   | of Overpayments, Accounting and Reporting system reflects correct information for accurate reporting of recoveries in the <i>Agency Financial Report</i> . | Officer (CIO) with business requirements by May 29, 2026. At that time, SSA will ask the CIO to lead the recommendation and determine the expected implementation date. |                  |                               |
| <b>Plans of Action and Milestones, 142320, September 30, 2025</b> |  |   |                  |                               |
| Recommendation 8  | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.  | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation.                 | \$ 0             | \$ 0                          |
| Recommendation 9  | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.  | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation.                 | \$ 0             | \$ 0                          |
| Recommendation 11   | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.  | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation.                 | \$ 0             | \$ 0                          |

| Recommendation Number  | Recommendation Text   | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|--|---|---|------------------|-------------------------------|
| Recommendation 12  | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.                         | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation.   | \$ 0             | \$ 0                          |
| Recommendation 13  | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.                         | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation.   | \$ 0             | \$ 0                          |
| <b><i>Contractor Labor Qualifications and Government Furnished Equipment, 152411, September 30, 2025</i></b> |   |   |                  |                               |
| Recommendation 1   | Enhance award oversight controls to require that SSA employees confirm contractor personnel meet the labor qualifications outlined in the Statement of Work at the date of award. | SSA will add that it is the Contracting Officer's Representative (COR) responsibility to ensure contractor personnel meet the Statement of Work labor qualifications to the Designation of COR Memorandum and announce this addition to the agency's acquisition community. SSA anticipates implementation by March 31, 2026. | \$ 0             | \$ 0                          |
| Recommendation 2   | Ensure CORs and Contracting Officers retain contractor resumes in accordance with Federal record retention policies as specified in the Federal Acquisition Regulation.           | SSA will add that it is the COR's responsibility to maintain contractor personnel resumes to the Designation of COR Memorandum and announce this addition to the agency's acquisition community. SSA anticipates implementation by March 31, 2026.  | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation Text  | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|-----------------------|--|---|------------------|-------------------------------|
| Recommendation 3      | Maintain contract file documentation of the review and approval of initial and replacement contractor employees. | SSA will remind contracting officers to include the contractor's key personnel names and their associated position or labor category in the Agency-specific 2352.209-1, <i>Key Personnel</i> , clause. SSA will also add the requirement to maintain contractor personnel review and approval documentation in the contract file and determine whether the best place for this is in the award file or the COR's post-award file. SSA anticipates implementation by March 31, 2026. | \$ 0             | \$ 0                          |
| Recommendation 4      | Re-validate key personnel periodically to ensure contractors meet labor qualifications.                          | SSA will add an annual re-validation of key contracting personnel as a duty done when the contracting officer exercises an option. SSA will also ask the COR to verify the list of key contractor personnel from the previous year requiring that they submit a report that verifies current contractor qualifications. Finally, SSA will add this duty to the <i>Designation of COR Memorandum</i> . SSA anticipates implementation by March 31, 2026.                             | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation Text   | Status Per SSA   | Questioned Costs | Funds to be Put to Better Use |
|-----------------------|---|--|------------------|-------------------------------|
| Recommendation 6      | Reconcile its Government Furnished Equipment (GFE) records to the contractors' property management systems. | SSA will add it is a COR responsibility to reconcile its GFE records with the contractor's property management systems to the Designation of COR Memorandum and announce this addition to the Agency's acquisition community. SSA anticipates implementation by March 31, 2026.  | \$ 0             | \$ 0                          |
| Recommendation 7      | Review contractor's property management system prior to issuing GFE.  | SSA will add reviewing the contractor's property management system to the Designation of COR Memorandum and announce this addition to the Agency's acquisition community. SSA will also consider adding the requirement to have contractors supply proof of compliance with their proposals to the Statement of Work. Finally, SSA will discuss this requirement with the COR during acquisition planning and add it to the written acquisition plan, if applicable. SSA anticipates implementation by March 31, 2026. | \$ 0             | \$ 0                          |
| Recommendation 8      | Improve award oversight and certification controls to ensure invoices align with the award terms.           | SSA will remind CORs of their duty to track GFE by adding this to the COR Designation Memorandum and work with the Office of Financial Policy and Program Integrity to ensure invoice controls are in place. SSA anticipates implementation by March 31, 2026.   | \$ 0             | \$ 0                          |

| Recommendation Number  | Recommendation Text   | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|--|---|---|------------------|-------------------------------|
| <b><i>Denied Child's Insurance Benefit Claims, 032317, September 29, 2025</i></b>                                  |   |   |                  |                               |
| Recommendation 1   | Review and correct the 48 claims we identified from Population 2, as appropriate, including development in accordance with SSA's policies.  | SSA is reviewing, and taking corrective actions on, the cases as required by policy. SSA expects to complete its review by January 30, 2026.  | \$ 0             | \$ 120,966                    |
| Recommendation 2   | To prevent future errors, 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. | SSA is working internally to determine whether an alert can be added in the Modernized Claims System (MCS) to remind technicians of documentation requirements before they process a denial. If the enhancement is approved, SSA will provide business requirements by the end of January 2026. | \$ 0             | \$ 92,038,020                 |
| <b><i>Follow-up on Dually Entitled Beneficiaries and Family Maximum Provisions, 052301, September 18, 2025</i></b> |   |   |                  |                               |
| Recommendation 2   | Identify the factors contributing to employee errors during this process and implement appropriate corrective actions.  | SSA is identifying the factors contributing to employee errors made with complex rate calculations and will implement corrective actions to address audit findings by March 1, 2026.  | \$ 0             | \$ 112,496,023                |

| Recommendation Number  | Recommendation Text   | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|--|---|---|------------------|-------------------------------|
| <b>Workload Management for Field Offices, 042316, September 17, 2025</b> |   |   |                  |                               |
| Recommendation 3   | Update written training materials with standardized steps and/or checklists to ensure managers are properly managing workloads and using the correct reports, systems, and tools. | SSA is reviewing its Passport to Success application for new supervisors. The Passport provides numerous checklists and resources for field office managers as they transition into a new supervisory role. SSA plans to complete the review and update process by January 31, 2026. These changes will be immediately available for any supervisor enrolled in the program. Additionally, any substantial changes to the content will be released to the broader field operations managers, if applicable. | \$ 0             | \$ 0                          |
| Recommendation 4   | Create one consolidated resource, which includes reports, trainings, systems, and tools, for information used to manage workloads.  | The new National Workload Management system being created will play a part in implementing this recommendation. SSA estimates the first release of the system will be by the end of March 2026, with additional workloads being added until all planned workloads are absorbed. SSA estimates completion by the end of March 2026.  | \$ 0             | \$ 0                          |
| Recommendation 5   | Update systems and tools to reflect workload and software/application version changes and improve their compatibility with other systems and tools.                               | The new National Workload Management system aims to consolidate all workload management processes Agency-wide. SSA estimates completion in Fiscal Year (FY) 2026.   | \$ 0             | \$ 0                          |

| Recommendation Number  | Recommendation Text  | Status Per SSA   | Questioned Costs | Funds to be Put to Better Use |
|--|--|--|------------------|-------------------------------|
| <b>Single Audit of the Commonwealth of Puerto Rico Department of the Family for the Fiscal Year Ended June 20, 2023, 772504, August 28, 2025</b> |  |  |                  |                               |
| Recommendation 1   | Review Puerto Rico Department of the Family's training and procedures for completing the Form SSA-4513 to ensure accurate reporting.   | Pending – SSA has not decided on whether it agrees or disagrees with this recommendation.  | \$ 0             | \$ 0                          |
| Recommendation 2   | Work with the Department of Agriculture to ensure the Puerto Rico Department of the Family implements internal controls over its financial reporting responsibilities for Federal funds.   | Pending – SSA has not decided on whether it agrees or disagrees with this recommendation.  | \$ 0             | \$ 0                          |
| <b>Role-Based Training, 142317, August 12, 2025</b>  |  |  |                  |                               |
| Recommendation 1   | Include terms or conditions in all contracts that require that contractors identified as having significant security responsibilities complete role-based security training before they perform their assigned duties and, at least, each FY thereafter. | Specific Role-Based Information Security Training guidance exists on the Cybersecurity Role-Based Training portal. SSA updated the language in this portal and the Information Security for Acquisitions document so the guidance regarding the contractor requirement and responsibilities aligns. Contract vendors must ensure contractor personnel complete role-based information security training each FY to maintain personnel skillsets commensurate with information security job functions necessary for | \$ 0             | \$ 0                          |

| Recommendation Number                                  | Recommendation Text   | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|--|---|---|------------------|-------------------------------|
|  |   | security contract fulfillment for the duration of the contract. The contractor is responsible for maintaining evidence of completed training and shall provide evidence of such upon SSA request. Awaiting Information Security for Acquisitions document, which is being updated; at this time there is no definitive date on when SSA will complete the update. |                  |                               |
| <b>Firewall Administration, 142315, August 6, 2025</b> |   |   |                  |                               |
| Recommendation 2                                       | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation.   | \$ 0             | \$ 0                          |
| Recommendation 5                                       | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation.   | \$ 0             | \$ 0                          |
| Recommendation 6                                       | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation.   | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation Text   | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|-----------------------|---|---|------------------|-------------------------------|
| Recommendation 8      | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation. | \$ 0             | \$ 0                          |
| Recommendation 9      | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation. | \$ 0             | \$ 0                          |
| Recommendation 10     | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation. | \$ 0             | \$ 0                          |
| Recommendation 11     | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation. | \$ 0             | \$ 0                          |
| Recommendation 13     | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation. | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation Text   | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|---|---|---|------------------|-------------------------------|
| <b>Physical Security at Offices, 042318, July 29, 2025</b>  |   |   |                  |                               |
| Recommendation 3  | Work with office management to properly resolve the 101 security findings that were improperly remediated.  | SSA has reviewed the 101 security findings and have closed most with annotations in the Security Automated Features and Enhancements/ Remediation application. Eleven items remain open in the Remediation application. These 11 are based on funding and policy-related issues being addressed. SSA's expected completion date for these items is March 15, 2026.  | \$ 0             | \$ 0                          |
| <b>Staffing, Productivity, and Processing Times at State Disability Determination Services, 072309, July 18, 2025</b> |   |   |                  |                               |
| Recommendation 4  | Work with the DDS to identify an ideal staffing level at each DDS and estimate the costs to achieve those staffing levels to support congressional budget requests. | SSA conducted a nationwide analysis to determine appropriate DDS staffing rations. SSA used factors, including DDS size, operational costs, workload complexity, and claim volume. SSA used the FY 2025 week 13 DDS workload data to rank staffing needs for each DDS to optimize staffing levels and align excess state and Federal resources to meet performance goals and service demands. In FY 2025, the DDSs successfully achieved their external initial, reconsideration, and continuing disability review goals. In the process, initial disability pending decreased by nearly 25 percent from the start of the | \$ 0             | \$ 0                          |

| Recommendation Number  | Recommendation Text  | Status Per SSA   | Questioned Costs | Funds to be Put to Better Use |
|--|--|--|------------------|-------------------------------|
|  |  | FY. SSA is reviewing the process and expects implementation by September 30, 2026.   |                  |                               |
| <b>Remittance Processing, 072311, July 3, 2025</b>   |  |  |                  |                               |
| Recommendation 2   | Using a risk-based approach, review, and take appropriate actions on, remaining unissued remittance funds.   | SSA will explore risk-based approaches to review and determine appropriate actions for remaining unissued remittance funds. SSA plans to implement the recommendation by March 2026.   | \$ 0             | \$ 53,978,963                 |
| <b>The Social Security Administration's Agreement with the Department of Agriculture on Supplemental Nutrition Assistance Program-related Services, 012316, June 3, 2025</b> |  |  |                  |                               |
| Recommendation 1   | Implement a control in the Consolidated Claims Experience (CCE) application to help ensure Supplemental Security Income (SSI) claimants and recipients are given the option, where appropriate, to file a Supplemental Nutrition Assistance Program application with the SSA office when they are in a pure SSI household. | SSA completed its analysis and internal discussions as needed to develop proposals of the subject matter and associated system functionality. Because of the Government shutdown, the first stakeholder meeting was rescheduled for January 28, 2026. SSA plans to kick off the process of refining the business requirements and deciding on a technical approach. From there, SSA will work to determine a target implementation date. | \$ 0             | \$ 0                          |

| Recommendation Number  | Recommendation Text                                | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|--|--|---|------------------|-------------------------------|
| <b><i>The Social Security Administration's Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2024, 152415, May 21, 2025</i></b> |  |   |                  |                               |
| Recommendation 1   | Complete the foreign travel data exchange project. | <p>SSA worked with stakeholders to develop policy and procedures to expand the use of the query-based Foreign Travel Data application. This expansion includes redeterminations and initial claims for U.S. citizens in certain situations as well as initial claims and payment development for noncitizens in all cases. On December 22, 2025, SSA updated two policies with an effective date of January 2, 2026.</p> <p>SSA met with the Department of Homeland Security (DHS) and U.S. Customs and Border Protection to discuss expanding the use of the Arrival and Departure Information System, transitioning from the current ad hoc query process to a batch process via a Computer Matching Agreement. Customs and Border Protection has committed to work with SSA to complete the Agreement in FY 2026. SSA will also pursue an Agreement with DHS, with an expected completion date of December 31, 2026.</p> | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation Text  | Status Per SSA   | Questioned Costs | Funds to be Put to Better Use |
|---|--|--|------------------|-------------------------------|
| <b>Rejection of State Death Reports, 042304, March 17, 2025</b> |  |  |                  |                               |
| Recommendation 1  | Record correct death information on the Numident, terminate payments, and initiate collection of the overpayments or release the underpayments for the deceased beneficiaries in our populations.  | SSA expects to complete case corrections by February 27, 2026.   | \$ 325,193,901   | \$ 129,485,750                |
| Recommendation 2  | Add death information to the Numident for the identified deceased non-beneficiaries.   | SSA is categorizing the 36,460 rejected state death records we provided. The audit mentioned these records were for non-beneficiaries; however, after some preliminary checks, it was discovered not all records are non-beneficiary records. SSA will adjust the code used for the over 120 date of death clean-up efforts to include the name from the Office of the Inspector General file into its matching algorithm. The goal is to implement the recommendation by June 2026. | \$ 0             | \$ 1,600,000                  |
| Recommendation 3  | Make improvements to the Death Information Processing System, such as adding a Numident match to assess Online Verification System discrepancies and resolving minor Social Security number (SSN) discrepancies before rejecting a state death report. | Requirements would need to be provided by Policy and/or Legal for any matching criteria changes. The System is functioning according to policy mandated requirements. If an incoming death report does not have an SSN or the SSN does not match the Numident, the Death Information Processing System performs an Alphident match process that is   | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation Text   | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|---|---|---|------------------|-------------------------------|
|   |   | exactly like the Enumeration Verification System. The only difference is that if SSA finds multiple possible matches, it cannot systematically decide on which one to use and rejects the death report. This was a policy mandated requirement.   |                  |                               |
| <b><i>Manager-to-Manager Application for Critical Case Processing, 072305, March 17, 2025</i></b> |   |   |                  |                               |
| Recommendation 2  | Update policy to require that employees document interim communications and retain that documentation in a single location.   | SSA will work with the Office of Telephone Services to update policy that will require that employees document interim communications and retain documentation in a single location. SSA expects to implement this recommendation by the end of FY 2026.  | \$ 0             | \$ 0                          |
| Recommendation 3  | Update the Manager-to-Manager application to generate notifications when there is activity on requests, such as updates or resolution, and when requests are nearing the initial 5-business day timeframe or are overdue based on prescribed timelines. | SSA will work with the Southeast region to update the Manager-to-Manager application to generate notifications when there is such activity on requests as updates or resolution, and when requests are nearing the initial 5-business day time frame or are overdue based on prescribed timelines. SSA does not have an expected implementation date. | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation Text  | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|---|--|---|------------------|-------------------------------|
| Recommendation 4  | Implement controls to ensure that PC employees complete all necessary actions before Manager-to-Manager requests are placed in "resolved" status.  | SSA will work with the southeast region to develop controls to ensure PC employees complete all necessary actions before Manager-to-Manager requests are placed in "resolved" status. SSA does not have an expected implementation date.  | \$ 0             | \$ 0                          |
| <b>Legacy Systems Modernization and Movement to Cloud Services, 142312, September 26, 2024</b>  |  |   |                  |                               |
| Recommendation 3  | Review the Information Resource Management Strategic Plan annually and ensure it supports the goals of the Agency Strategic Plan, as required by the <i>Government Performance and Results Modernization Act of 2010</i> , Office of Management and Budget (OMB) Circular A-130, the <i>Paperwork Reduction Act of 1995</i> , and the <i>Clinger-Cohen Act of 1996</i> . | SSA received confirmation that it no longer uses the Information Resource Management. The Digital Modernization Strategy has replaced the Information Resource Management and was approved by the prior administration. It is available on the Agency's Open Government Initiative website. | \$ 0             | \$ 0                          |
| <b>Supplemental Security Income Ineligibility Determinations and Payment Suspensions Based on Failure to Provide Information, A-02-22-51135, September 25, 2024</b> |  |   |                  |                               |
| Recommendation 2  | Develop policy and procedures for the Offices of Retirement and Disability Policy and Chief Information Officer to coordinate systems changes to prevent the use of obsolete or temporarily  | SSA stated the Chief Information Officer will take further action to implement the recommendation. The Office Law and Policy will reach out to the Chief Information Officer to discuss procedures that will prevent use of a suspension or   | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation Text  | Status Per SSA   | Questioned Costs | Funds to be Put to Better Use |
|---|--|--|------------------|-------------------------------|
|   | prohibited non-payment status codes. If SSA is unable to make systems change, it should identify and review records placed into suspension or denied using prohibited non-payment status codes to ensure they are corrected timely.                      | denial code for SSI purposes using such code is paused or becomes obsolete. Such understanding of procedures may be documented in a standard operating procedures document to ensure executive review and agreement. SSA plans to complete this task by end of Calendar Year 2025, dependent on staff availability after reorganization and reassignments. |                  |                               |
| <b>Security Assessment and Authorization Process, A-14-21-51093, September 25, 2024</b> |  |  |                  |                               |
| Recommendation 5  | We recommend SSA include the organizational risk tolerance and make explicit the threats, assumptions, constraints, and trade offs used for making investment and operational decisions in the Risk Management Strategy.                                 | SSA has a documented process for system-level security control assessments. It is conducting an organizational risk assessment now. SSA expected this to be completed by the end of September 2025.  | \$ 0             | \$ 0                          |
| Recommendation 8  | We recommend SSA update policies and procedures to require that the senior accountable official for risk management, or other designated official, review and approve the continuous monitoring strategy and retain evidence of the review and approval. | SSA is having internal discussions about designating an Agency senior accountable official for enterprise-wide risk. That is the first step to implement this recommendation.  | \$ 0             | \$ 0                          |

| Recommendation Number  | Recommendation Text  | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|--|--|---|------------------|-------------------------------|
| <b>Unclaimed Social Security Administration Assets Held by States and the District of Columbia, 062329, September 24, 2024</b> |  |   |                  |                               |
| Recommendation 1   | We recommend SSA develop its own internal program to recover unclaimed assets instead of remaining dependent upon Fiscal Service.                      | SSA's Office of Finance has created an internal workgroup to re-evaluate its process around unclaimed funds and implement a focused approach rather than relying on the Department of the Treasury (Treasury) to collect unclaimed funds. SSA is collaborating with Treasury to identify best practices and approaches to refine its process moving forward, in addition to notary documentation requirements for future requests. SSA is committed to continuing this evaluation as well as developing and implementing a process to obtain unclaimed funds from the states. | \$ 0             | \$ 933,414                    |
| <b>Disability Waiting Period Exclusions, 072304, September 20, 2024</b>  |  |   |                  |                               |
| Recommendation 5   | Create integrity checks within SSA systems that result in alerts or exceptions for scenarios where the 5-month waiting period was applied incorrectly. | SSA is working on the business requirements for system enhancements and expected to have those completed by December 31, 2025. However, SSA cannot determine the final implementation date as OCIO will complete the final actions.   | \$ 0             | \$ 0                          |

| Recommendation Number  | Recommendation Text   | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|--|---|---|------------------|-------------------------------|
| <b><i>Security of Common Control Providers, 142319, August 8, 2024</i></b>                                     |   |   |                  |                               |
| Recommendation 1   | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation. | \$ 0             | \$ 0                          |
| Recommendation 2   | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation. | \$ 0             | \$ 0                          |
| Recommendation 3   | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation. | \$ 0             | \$ 0                          |
| Recommendation 4   | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation. | \$ 0             | \$ 0                          |
| <b><i>The Social Security Administration's Processing of Priority Cases, A-04-21-51033, August 8, 2024</i></b> |   |   |                  |                               |
| Recommendation 1   | SSA should modify processing instructions for priority cases to include appropriate processing  | SSA is taking appropriate actions to update the related policy. In July 2024, SSA released an administrative message                                    | \$ 0             | \$ 33,960                     |

| Recommendation Number | Recommendation Text  | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|-----------------------|--|---|------------------|-------------------------------|
|                       | <p>timeframes and follow-up procedures to support SSA and DDS' monitoring of processing times.</p> | <p>(AM-24052) to remind staff to expedite priority cases. In the first quarter of Fiscal Year 2025, SSA began analyzing processing time data and drafting policy guidelines. The Agency is establishing a workgroup composed of representatives from relevant components. The workgroup will play a critical role in reviewing and updating the existing policy guidance to ensure it aligns with current operational needs and best practices. To enhance efficiency and reduce the overall timeline, SSA will coordinate the development of policy updates concurrently with the workgroup's activities to streamline the process. SSA anticipates publishing the updated policy in the first quarter of FY 2026.</p> |                  |                               |

| Recommendation Number   | Recommendation Text  | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|---|--|---|------------------|-------------------------------|
| <b><i>Security of Business Services Online, 022329, August 7, 2024</i></b>  |  |   |                  |                               |
| Recommendation 5  | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.  | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation.   | \$ 0             | \$ 0                          |
| <b><i>Cross-referred Social Security Numbers, 062308, July 31, 2024</i></b> |  |   |                  |                               |
| Recommendation 1  | Maximize technology (for example, develop automated program that compares Numident name, date of birth, sex designation, place of birth, parents' names) to identify all instances where two different individuals' Numident records are cross-referred and uncross-refer the records. | There are on-going death clean-up activities that may have marked some of the cross-referred SSNs as deceased. However, more analysis is needed to determine the remaining deaths that need to be updated and any two different individuals who are cross-referred that need to be uncross-referred. SSA anticipates completing implementation of this audit recommendation by December 2026. | \$ 40,050        | \$ 3,098                      |
| Recommendation 2  | Review all cases where it simultaneously issues payments to beneficiaries under both cross-referred SSNs and take action to correct the records.   | SSA released cases to the region for corrective action; regions required an extension. SSA expected to complete this by January 31, 2026.   | \$ 87,021,480    | \$ 13,914,418                 |

| Recommendation Number   | Recommendation Text  | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|---|--|---|------------------|-------------------------------|
| Recommendation 3  | Review all cases where the Numident records of beneficiaries in current payment status are cross-referred to deceased individuals' Numident records and take action to correct the records.  | SSA released cases to the region for corrective action, the due date for completion was January 31, 2026.   | \$ 59,499,997    | \$ 8,947,688                  |
| Recommendation 4  | Maximize technology (for example, develop automated program that compares Numident name, date of birth, sex designation, place of birth, parents' names) to review the 2.4 million non-current payment status beneficiaries whose cross-referred Numident records contain death information, and input death information on their cross-referred record, as appropriate. | SSA is vetting logic to add a date of death to the Numident for cross-referred SSNs. SSA expects to be completed by the end of February 2026, and then CIO will need to lead the recommendation to ensure the run is completed. | \$ 0             | \$ 0                          |
| Recommendation 5  | Implement controls to prevent similar errors from occurring in the future.   | SSA will hold internal discussions to review the requirements.  | \$ 0             | \$ 0                          |
| <b>Match of State Department Death Information Against Social Security Administration Records, 062313, May 31, 2024</b> |  |   |                  |                               |
| Recommendation 1  | Review and take appropriate action (for example, verify the beneficiaries' vital status, input death information, terminate payment records, initiate recovery of improper payments) on the  | All cases have been assigned for corrective action, and SSA expects to implement this recommendation by March 31, 2026.   | \$ 37,816,696    | \$ 4,926,099                  |

| Recommendation Number  | Recommendation Text  | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|--|--|---|------------------|-------------------------------|
|  | remaining cases in our population of 1,596 beneficiaries reported as deceased in Department of State records.  |   |                  |                               |
| Recommendation 2   | Work with Department of State officials and develop an electronic method to timely report death information for U.S. citizens who die abroad.  | SSA met with State in October 2024 to develop an electronic method for State to send SSA electronic Consular Records of Death Abroad alerts. SSA is taking necessary actions internally to determine what type of agreement is needed and draft such agreement. SSA anticipates implementation by the end of FY 2026.   | \$ 0             | \$ 0                          |
| <b><i>The Social Security Administration's Enforcement of the Earnings Test, A-08-21-51049, February 2, 2024</i></b> |  |   |                  |                               |
| Recommendation 2   | Automate printing applicants' responses to the earnings-test questions on the application summary SSA provides beneficiaries when they request to start receiving their Old-age, Survivors, and Disability Insurance (OASDI) benefits. | This application summary is printed from either the CCE Title II Reduced Retirement Insurance Benefits (RIB) system or MCS. CCE Title II Reduced RIB, piloted to 14 SSA field offices, has been generating the earnings-test questions since December 2024. On September 20, 2025, SSA rolled out the national implementation of CCE Title II RIB claims for CCE only as all CCE application summaries from the CCE Title II RIB will be generating the earnings-test questions. MCS will continue taking other benefit applications, which requires that these earnings test questions be on the | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation Text   | Status Per SSA   | Questioned Costs | Funds to be Put to Better Use |
|---|---|--|------------------|-------------------------------|
|   |   | application summary. SSA anticipates completion by the end of FY 2026 across all CCE Title II claim types.   |                  |                               |
| Recommendation 5  | Expand controls to detect potential underpayments based on discrepancies between the Master Beneficiary Record (MBR) and Master Earnings File.                | SSA met with stakeholders on September 26, 2025 to discuss some of the policies and business processes on how the earnings enforcement operation selects certain cases where the earnings on the MBR are discrepant with the Master Earnings File. Next meeting was scheduled for mid-December to continue discussing and potentially agree on some options to address this recommendation. SSA's goal was to identify ideas to address this recommendation by January 2026. | \$ 29,365,023    | \$ 0                          |
| Recommendation 7  | Implement systems changes to automatically grant earnings-test-related monthly benefit increases at, or closer to, the date they are first allowed by policy. | SSA is evaluating the feasibility of implementing systems changes and, if feasible, completing the enhancement by the end of FY 2026.  | \$ 0             | \$ 81,069,424                 |
| <b><i>Allegations of Representative Payees' Misuse of Benefits, A-09-19-50797, September 29, 2023</i></b> |   |  |                  |                               |
| Recommendation 1  | Take corrective action for the 135 allegations we identified in all 3 samples of our audit.   | SSA is reviewing the cases under Recommendations 1 and 2 to determine whether and when it will release the cases for action. SSA anticipates this  | \$ 0             | \$ 1,417,220                  |

| Recommendation Number  | Recommendation Text  | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|--|--|---|------------------|-------------------------------|
|  |  | recommendation will be implemented by the end of FY 2026.   |                  |                               |
| Recommendation 2   | Based on the results of its actions for our sampled allegations, take corrective action for the remaining population of 14,777 beneficiaries whose allegations were still pending.   | SSA is reviewing the cases under Recommendations 1 and 2 to determine whether and when it will release the cases for action. SSA is taking a balanced approach to release ad-hoc workloads and anticipates these recommendations will be implemented by the end of FY 2026. | \$ 0             | \$ 184,779,799                |
| Recommendation 5   | Establish a process to periodically follow up on the recovery of organizational payee overpayments established in the Social Security Online Accounting and Reporting System to ensure employees take additional action to recover misused benefits. | SSA has determined the next steps to implement this recommendation. It is gathering the resources necessary for the changes and expects to implement this recommendation by the end of FY 2026.   | \$ 0             | \$ 0                          |
| <b><i>Ransomware Prevention and Response, 142309, September 27, 2023</i></b> |  |   |                  |                               |
| Recommendation 5   | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.  | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation.   | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation Text  | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|---|--|---|------------------|-------------------------------|
| <b>Windfall Offset Determinations, A-09-18-50697, September 27, 2023</b>  |  |   |                  |                               |
| Recommendation 2  | Implement two new alerts to identify OASDI benefits being withheld pending a windfall offset determination over 12 months that do not have a windfall offset determination line on the MBR.                        | SSA is working with the CIO to obtain the necessary criteria to generate the correct Regular Transcript Attainment and Selection Pass alert. It plans to have the criteria built by the end of May 2026 for the June 2026 Current Operating Month Selection Pass run. | \$ 0             | \$ 0                          |
| <b>State Workers' Compensation and Public Disability Benefits' Reverse Offset Plans' Impact on the Disability Insurance Trust Fund, A-02-19-50867, September 18, 2023</b> |  |   |                  |                               |
| Recommendation 1  | Determine whether SSA made inaccurate Workers' Compensation (WC)/Public Disability Benefit (PDB) offset determinations and improperly paid 13,033 beneficiaries with inaccurate WC/PDB information in its records. | SSA released the cases in June 2025 with an expected completion date of March 31, 2026.   | \$ 0             | \$ 0                          |
| <b>Manual Processes for Resource-intensive Workloads, A-07-19-50882, July 21, 2023</b>  |  |   |                  |                               |
| Recommendation 1  | Implement measures to uniformly assess cost savings, effectiveness, and return on investment for automation enhancements, including bots, that affect manual workloads.  | SSA agrees to take further action on this recommendation.   | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation Text   | Status Per SSA   | Questioned Costs | Funds to be Put to Better Use |
|---|---|--|------------------|-------------------------------|
| <p><b><i>The Social Security Administration’s Oversight of Beneficiaries Who Receive Benefits Under the Direct Express Debit Card Program, A-04-20-50977, June 22, 2023</i></b></p> |   |  |                  |                               |
| <p>Recommendation 1</p>   | <p>Develop a standardized statement for SSA employees to confirm the beneficiary or representative payee’s intent to enroll into the Direct Express Debit Card program and explain Comerica Bank is the financial institution that will mail the debit card and provide instructions on activating the card. The standardized statement could also include such information as the Direct Express® customer service telephone number.</p> | <p>According to SSA, it has developed the following statement for use by field office technicians. “By stating you want to participate in the Direct Express program, this indicates your intent to enroll into Direct Express. Comerica Bank will mail you a debit card and provide instructions on activating the card. If you would like more information about the Direct Express program, call the Direct Express customer service telephone number 1-800-333-1795 or use the Direct Express (usdirectexpress.com) website.” However, In June 2025, SSA agreed to take further action to address this recommendation.</p> | <p>\$ 0</p>      | <p>\$ 0</p>                   |
| <p><b><i>Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2022, A-15-22-51183, May 5, 2023</i></b></p>  |   |  |                  |                               |
| <p>Recommendation 1</p>   | <p>Conduct a study to expand Access to Financial Institutions (AFI) searches between the SSI initial application and subsequent eligibility redeterminations.</p>   | <p>SSA is continuing its data exploration and analysis.</p>  | <p>\$ 0</p>      | <p>\$ 0</p>                   |

| Recommendation Number   | Recommendation Text   | Status Per SSA   | Questioned Costs | Funds to be Put to Better Use |
|---|---|--|------------------|-------------------------------|
| <b><i>The Social Security Administration's Enumeration Services During the COVID 19 Pandemic, A-15-21-51015, September 30, 2022</i></b>             |   |  |                  |                               |
| Recommendation 10   | Complete all required privacy assessments for the WorkTrack application.  | A Private Impact Assessment is in development.   | \$ 0             | \$ 0                          |
| <b><i>Follow-up on Processing Internal Review Service Alerts for Supplemental Security Income Recipients, A-03-18-50277, September 20, 2022</i></b> |   |  |                  |                               |
| Recommendation 4  | If SSA does not implement Recommendation 3, it should retain the Internal Revenue Service (IRS) non-wage income data in its systems beyond 2 years, so it is available for staff to process cases involving fraud or similar fault. | After a review of the current IRS agreement, SSA determined it can retain the IRS data in its system beyond 2 years. SSA requires that system resources implement this recommendation. SSA did not receive approval for funds for FY 2025. It will attempt to obtain the funds for FY 2026.                            | \$ 0             | \$ 0                          |
| <b><i>Agile Software Development at the Social Security Administration, A-14-20-50947, August 24, 2022</i></b>                                      |   |  |                  |                               |
| Recommendation 8  | Develop, document, implement, and enforce additional VersionOne standards informed by best practices, including those we identified.  | In FY 2024, SSA started a major cleanup and established standard portfolio statuses. In FY 2025, it expected to implement the enforcement of required fields, the hierarchy, and user story structure, in collaboration with global changes within the tool and updating the Agile Quality Assurance Audit governance. | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation Text  | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|---|--|---|------------------|-------------------------------|
| <b><i>Students Whose Benefits Were Erroneously Terminated When They Reached Age 18, A-09-19-50823, April 22, 2022</i></b>   |  |   |                  |                               |
| Recommendation 5  | Update the Title II Redesign System to ensure it generates an alert when SSA has terminated benefits to a child upon attaining age 18; however, the benefit record indicates the individual is a full-time student after they attain age 18. | SSA has determined the appropriate solution to implement this recommendation, via Regular Transcript Attainment and Selection Pass Alerts. However, implementation depends on resources.  | \$ 0             | \$ 0                          |
| <b><i>Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible for Childhood Disability Benefits, A-13-18-50714, December 10, 2020</i></b>                    |  |   |                  |                               |
| Recommendation 5  | Complete actions to implement our prior recommendation to establish an automated solution that identifies disabled SSI recipients who may be entitled to childhood disability benefits.  | SSA has included this recommendation in the CCE parking lot. At this time, SSA does not expect to add this issue to the CCE roadmap until FY 2027, when it will begin discovery and planning.   | \$ 0             | \$ 0                          |
| <b><i>Supplemental Security Income Recipients Denied Old-Age, Survivors and Disability Insurance Benefits Based on Lack of Technical Evidence, A-05-18-50654, November 30, 2020</i></b> |  |   |                  |                               |
| Recommendation 3  | Modify business procedures, using systems such as the CCE or other applications, to better inform claims specialists of necessary actions when SSI recipients do not provide required information and evidence for OASDI claims.             | SSA recommends an incremental approach. This approach ensures a thorough understanding of the underlying issues, enables phased improvements in automation, and schedules the alert implementation for FY 2026 (no earlier than May 2026), with enhancements planned for future releases. | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation Text  | Status Per SSA  | Questioned Costs | Funds to be Put to Better Use |
|---|--|---|------------------|-------------------------------|
| <b>Miscellaneous Benefit Suspensions for Old-Age, Survivors and Disability Insurance Beneficiaries, A-07-19-50799, September 21, 2020</b> |  |   |                  |                               |
| Recommendation 3  | Implement controls, such as systems alerts and management reports, to identify beneficiaries in miscellaneous suspense status and ensure employees take corrective actions timely.   | SSA plans to use the CCE to implement this recommendation. It does not expect to add this issue to the CCE roadmap until, at the earliest, FY 2027.     | \$ 0             | \$ 0                          |
| <b>Beneficiaries with Representative Payees and Earnings, A-02-17-50143, March 5, 2020</b>  |  |   |                  |                               |
| Recommendation 4  | Revise notices sent to beneficiaries and their representative payees informing them of benefit increases due to additional earnings to include the employer(s) name, earnings amounts, a reminder to report errors to SSA, and instructions on reporting errors. | Revision of notices is scheduled for implementation in March 2026.  | \$ 0             | \$ 0                          |
| <b>Supplemental Security Income Underpayments, A-15-18-50612, December 28, 2018</b>   |  |   |                  |                               |
| Recommendation 1  | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.  | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating this recommendation. | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation Text  | Status Per SSA   | Questioned Costs | Funds to be Put to Better Use |
|---|--|--|------------------|-------------------------------|
| <b>Higher Benefits for Dually Entitled Widow(er)s Had They Delayed Applying for Retirement Benefits, A-09-18-50559, February 14, 2018</b> |  |  |                  |                               |
| Recommendation 4  | Determine whether it should develop additional controls to ensure it informs widow(er) beneficiaries of their option to delay their application for retirement benefits. | The CCE product added Recommendation 4 as a request to the Requests log in Agility. This request proposed two capabilities: (1) Alert technicians of potential retroactive entitlement for widow(er)s claims and (2) Generate all potential entitlements and language on summary notice when widow(er) refused Retirement Insurance Benefit Limitation retroactivity and/or closeout possible lead. The functionality requested is specific to the Screening and Survivor Benefit Claim products that are not currently in scope for CCE. SSA cannot act on the recommended functionality until the products are funded and in scope. It is keeping request R-02460 active to ensure the recommendation is noted for potential future incorporation. | \$ 0             | \$ 0                          |
| <b>Total</b>  |  |  | \$ 538,937,147   | \$ 686,065,003                |

**CLOSED UNIMPLEMENTED RECOMMENDATIONS – AGREED**  
**(As of January 29, 2026)**

| Recommendation Number   | Recommendation  | Status Per SSA  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
|---|---|---|---|------------------|-------------------------------|
| <b><i>Benefits Withheld Pending the Selection of a Representative Payee, 052405, September 30, 2025</i></b> |   |   |   |                  |                               |
| Recommendation 2  | Take appropriate action to pay the underpayments for the remaining population of beneficiaries identified by our audit.                                   | The Social Security Administration (SSA) reviewed the 508 cases we provided. Where appropriate, SSA released underpayments to the beneficiaries and sent the SSA-1724 Claim for Amounts Due in the Case of a Deceased Beneficiary because the beneficiary died. | We reviewed cases from the errors we identified and determined that SSA did not take appropriate corrective action. Underpaying beneficiaries benefits they are entitled to receive may cause financial hardship that could be avoided. | \$ 0             | \$ 10,730,813                 |
| <b><i>Plans of Action and Milestones, 142320, September 30, 2025</i></b>                                    |   |   |   |                  |                               |
| Recommendation 2  | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's status for this recommendation.   | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important.   | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation  | Status Per SSA  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
|-----------------------|---|---|---|------------------|-------------------------------|
| Recommendation 3      | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's status for this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important. | \$ 0             | \$ 0                          |
| Recommendation 4      | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's status for this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important. | \$ 0             | \$ 0                          |
| Recommendation 5      | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's status for this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important. | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation  | Status Per SSA  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
|---|---|---|---|------------------|-------------------------------|
| Recommendation 7  | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.   | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's status for this recommendation.   | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important.   | \$ 0             | \$ 0                          |
| Recommendation 10   | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation.   | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's status for this recommendation.   | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important.   | \$ 0             | \$ 0                          |
| <b>Personally Identifiable Information Loss Reporting, 042401, September 18, 2025</b> |   |   |   |                  |                               |
| Recommendation 1  | Distribute the 658 personally identifiable information (PII) losses in Sampling Frame 1 to the appropriate component(s) for review to determine whether any losses are moderate, high, or major and, if so, | The Privacy and Disclosure Policy (PDP) Breach team reviewed the 658 PII losses from Sampling Frame 1. None of the SSA-owned cases were moderate, high, or major, and no additional mitigation steps were required. Given the time that has elapsed since the reports were submitted and Fiscal | We are reviewing SSA's action on these cases. Because employees did not report losses in the legacy loss reporting tool, SSA could not take appropriate action on the loss reports. Specifically, individuals or the public at large (in the event of a major loss) would not receive the appropriate | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation   | Status Per SSA   | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
|-------------------------|--|--|--|------------------|-------------------------------|
|                         | <p>identify and take the proper actions to mitigate those losses.</p>  | <p>Year (FY) 2025 organizational changes, including the departure of many employees, PDP reviewed all 658 loss reports rather than attempt to distribute them to the appropriate component.</p>  | <p>notice of the loss and would be unable to take actions such as obtaining credit monitoring or using multi-factor authentication to protect themselves from identity theft. Additionally, none of the losses could be evaluated to determine whether they should have been reported to OIG or the Office of Management and Budget. Therefore, these parties could not take necessary actions, such as OIG’s Office of Investigations determining whether fraud occurred.</p> |                  |                               |
| <p>Recommendation 2</p> | <p>To prevent future employee errors related to reporting, assessing, and closing PII losses, evaluate the effectiveness of the processes and controls implemented by the Office of Privacy and Disclosure and</p> | <p>SSA has taken the following measures to prevent future employee errors related to reporting, assessing, and closing PII losses.<br/>(1) Provided training for Breach Response Coordinators (BRC) in August 2025. PDP will schedule quarterly calls with the BRCs beginning in FY 2025 and provide periodic supplemental</p> | <p>We are reviewing SSA’s actions to address this recommendation. By appropriately reporting, assessing, and referring suspected or confirmed PII losses, employees can help mitigate the potential harm to individuals and the Agency.</p>  | <p>\$ 0</p>      | <p>\$ 0</p>                   |

| Recommendation Number | Recommendation               | Status Per SSA   | Why This Recommendation is Important | Questioned Costs | Funds to be Put to Better Use |
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|                       | implement changes as needed. | <p>training opportunities on topics of concern or interest.</p> <p>(2) Created a SharePoint site for BRCs with training resources.</p> <p>(3) Created a dedicated email controls box the PDP BRCs monitors for PII loss questions.</p> <p>(4) Updated the Breach Response Plan to improve clarity of instructions in September 2025.</p> <p>(5) Established daily BRC Loss Reporting Tool reviews that result in frequent follow-ups and engagement with the BRCs. In addition, PDP continually evaluates its breach response processes:</p> <p>(6) During weekly PDP Breach Team meetings to review and assess PII loss reports and discuss areas where process improvements may be needed.</p> <p>(7) In response to identified weaknesses, for example in a recent Internal Revenue Service (IRS) Safeguards audit, the Breach Response</p> |                                      |                  |                               |

| Recommendation Number   | Recommendation   | Status Per SSA  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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|                         |  | <p>Plan was revised (publication pending) to clarify that losses of Federal tax information must be reported to the IRS within 24 hours. Also, PDP is engaged with the Office of the Inspector General (OIG) which is further reviewing criteria for notification of a loss (beyond the updates made in Recommendation 3. SSA expects the enhanced training, resources, new tool, and continual process review/enhancement to reduce the occurrence of the types of errors identified during the audit.</p> |   |                  |                               |
| <p>Recommendation 3</p> | <p>Update the Breach Response Plan to clearly explain all actions relevant to OIG referrals, such as when managers should use forms related to lost or stolen equipment.</p> | <p>The Breach Response Plan was updated in September 2025 to clarify actions relevant to OIG: Pages 8 and 9 were updated with a definition of Individuals of Extraordinary National Prominence and instructions and a link for reporting using the Allegation Referral Intake System. Pages 19 and 20 were updated to include the</p>   | <p>We are reviewing SSA's actions to address this recommendation. SSA could improve its policies by updating the Breach Response Plan to clearly explain the types of losses that managers should refer to OIG. When the appropriate loss reports are not referred to OIG, OIG is unable to determine whether</p> | <p>\$ 0</p>      | <p>\$ 0</p>                   |

| Recommendation Number  | Recommendation  | Status Per SSA  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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|  |   | definition of these Individuals and includes a link to the System. SSA provided us with a snapshot of the BRC MS Teams/SharePoint page, as access to those pages is restricted. | they need to investigate or take additional actions.  |                  |                               |
| <b><i>Follow-up on Dually Entitled Beneficiaries and Family Maximum Provisions, 052301, September 18, 2025</i></b> |   |   |   |                  |                               |
| Recommendation 1   | Take appropriate action for the 80 records we identified. | The Processing Center Component has reviewed and processed corrective actions on the 80 cases, as applicable per policy.  | The audit team reviewed a random selection of cases and determined that SSA has not taken appropriate correction for all cases we identified. When SSA underpays beneficiaries, such as children and spouses, their financial well-being may be impacted. Conversely, when beneficiaries are overpaid, they are generally required to reimburse the Agency for the overpayment, which can cause additional financial burdens on the beneficiaries and their family. | \$ 0             | \$ 1,499,354                  |

| Recommendation Number                                  | Recommendation  | Status Per SSA  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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| <b>Firewall Administration, 142315, August 6, 2025</b> |   |   |   |                  |                               |
| Recommendation 1                                       | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's status for this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important. | \$ 0             | \$ 0                          |
| Recommendation 3                                       | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's status for this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important. | \$ 0             | \$ 0                          |
| Recommendation 4                                       | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's status for this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important. | \$ 0             | \$ 0                          |
| Recommendation 7                                       | This recommendation may contain sensitive   | The status of this recommendation may contain   | The status of this recommendation may   | \$ 0             | \$ 0                          |

| Recommendation Number                                      | Recommendation  | Status Per SSA  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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|  | information that should not be made public. Therefore, we are not including the details of this recommendation.   | sensitive information that should not be made public. Therefore, we are not including SSA's status for this recommendation.   | contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important.                                       |                  |                               |
| Recommendation 12  | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's status for this recommendation.   | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important. | \$ 0             | \$ 0                          |
| <b>Physical Security at Offices, 042318, July 29, 2025</b> |   |   |   |                  |                               |
| Recommendation 1   | Update its policy to include monitoring Federal Protective Service's physical security inspections of Agency offices.                                     | SSA updated its policy, which is Chapter 2, Section B of the SSA Physical Security Handbook, to reflect that the Federal Protective Service's (FPS) Facility Security Assessments are the primary assessment method used to meet Interagency Security Committee requirements. SSA included an approved change in Compliance and Risk Survey Process | It is important that SSA monitor Federal Protective Service's inspections of SSA offices to ensure they address inspection findings and reduce risks to Agency employee.  | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation   | Status Per SSA   | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
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|                         |  | <p>memorandum and highlighted the area that changed our process to monitor Agency offices' FPS Facility Security Assessments.</p>  |  |                  |                               |
| <p>Recommendation 2</p> | <p>Regularly reconcile its list of offices to the Agency's official list of offices to ensure all applicable offices are periodically inspected.</p> | <p>The active facility list, compiled by the Division of Risk Management and FPS, is used in conjunction with the FPS Modified Infrastructure Survey Tool program to generate assessment due dates. This process ensures offices are inspected within the appropriate time frame.</p>  | <p>It is important that SSA maintain a complete list of SSA offices to ensure offices are inspected, as appropriate, and employees are protected from unique Agency risks.</p> | <p>\$ 0</p>      | <p>\$ 0</p>                   |
| <p>Recommendation 4</p> | <p>Revise policy to require that managers document corrective actions.</p>   | <p>SSA has revised its policy as outlined in Chapter 2, Section B, of the SSA Physical Security Handbook. The responsibility for documenting and tracking corrective actions has been transitioned from management to the Security and Resiliency, Physical Security staff. Moving forward, the Security and Resiliency, Physical Security staff will be responsible for reviewing</p> | <p>It is important that managers document corrective actions to address office inspection findings to ensure potential security risks are adequately and timely addressed.</p> | <p>\$ 0</p>      | <p>\$ 0</p>                   |

| Recommendation Number | Recommendation   | Status Per SSA   | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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|                       |  | assessments, documenting the Senior Risk Officials' decisions pertaining to risk acceptance or funding of corrective actions, and tracking the implementation of those actions.  |   |                  |                               |
| Recommendation 5      | Review findings when they are resolved in its security application to ensure it agrees with actions taken.   | Countermeasure implementation is tracked using the FPS-Modified Infrastructure Survey Tool, which enables the generation of reports that monitor implementation status and indicate when each countermeasure is complete.  | It is important that SSA ensure managers appropriately resolve office inspection findings to ensure potential security risks are adequately and timely addressed.       | \$ 0             | \$ 0                          |
| Recommendation 6      | Provide office managers with information to aid their remediations of security findings, such as diagrams or pictures, and information on requesting remediation extensions. | Management is no longer the decision maker for assessment findings at single-tenant facilities. All assessments are sent to Division of Risk Management personnel for review. Additionally, the Division attends Facility Security Committee meetings at multi-tenant facilities to address questions or concerns from management. | Enhancing the security findings with more information would help managers not present during the inspections understand the prior findings and take appropriate action. | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation   | Status Per SSA   | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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| <b>Staffing, Productivity, and Processing Times at State Disability Determination Services, 072309, July 18, 2025</b> |  |  |   |                  |                               |
| Recommendation 1  | Work with states to ensure appropriate job classifications for disability determination services (DDS) employees, particularly disability examiners. | Job classification authority for the DDS resides with the state, however, SSA is working with each DDS to ensure they establish appropriate job classifications, particularly disability examiners, to reflect the complexity of the work and support competitive compensation. This process will continue in perpetuity as the DDSs demands and job responsibilities evolve because of the impact of policy, business process, and technological changes. | SSA provided documentation of the Agency's guidance for DDSs/States requesting pay increases for DDS positions; however, it does not support that SSA is actively working with individual DDSs to ensure they establish appropriate job classifications, particularly disability examiners, to reflect the complexity of the work and support competitive compensation. The supporting documentation was originally released in July 2022 and re-released in March 2023. Additional evidence is requested to show how SSA has taken action since July 2025 to address the recommendation. | \$ 0             | \$ 0                          |
| Recommendation 5  | Create procedures that give DDSs the flexibility to replace staffing losses as   | SSA has established procedures with DDSs to track all staff losses and identify the most critical hiring   | SSA provided a checklist of how the Agency tracks DDS staffing needs; however, additional support is  | \$ 0             | \$ 0                          |

| Recommendation Number  | Recommendation   | Status Per SSA  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
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|  | needed throughout the year based on annual budget estimates.   | replacement needs based on a variety of factors: budget, position type lost, attrition levels, and staff size, claims volume in the state, workload mix and sharing, and state-specific policy and processes. While hiring alone cannot be the sole factor to delivering efficient public service, SSA will continue leveraging best practices, adopting new technologies, and ensuring high production and quality standards for current employees. In addition, the Agency will continue to engage in data-driven hiring practices where and when necessary to support its vital missions subject to the availability of funding. | requested to demonstrate recently updated/created procedure/process that allows DDSs to replace staff lost during the FY that were already accounted for in the approved budget. |                  |                               |
| <b>Legacy Systems Modernization and Movement to Cloud Services, 142312, September 26, 2024</b> |  |   |  |                  |                               |
| Recommendation 1   | Ensure timely steps are taken to approve and implement a modernization strategy which covers SSA modernization | SSA's division was established with a clear mandate to improve efficiency and modernize benefit processing systems, a necessity for retiring outdated   | Without a comprehensive plan, the Agency is at risk of inadequately planned updates which can result in an information technology environment with                               | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation   | Status Per SSA   | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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|                       | <p>efforts and comprehensively addresses legacy system risks for the upcoming years.</p> | <p>core systems, and implementing advanced software to support its operations. The legacy COBOL-based systems currently in use for information collection and claims processing are no longer sustainable. They are characterized by redundancies and inefficiencies that result in unnecessary labor and impede SSA's ability to deliver timely, accurate services to the public. To address these challenges, the Agency has launched the Consolidated Claims Experience (CCE) initiative—a comprehensive, unified platform designed to streamline all claims processing activities. CCE is not only a technological upgrade; it is a transformative solution that empowers SSA's frontline employees and enhances public service delivery. The Universal Benefit Application will further modernize its approach by</p> | <p>incompatible systems or one that does not account for future growth. Further, lack of a structured approach to addressing modernization leaves Agency systems open to vulnerabilities, increasing the likelihood of security breaches.</p> |                  |                               |

| Recommendation Number | Recommendation | Status Per SSA  | Why This Recommendation is Important | Questioned Costs | Funds to be Put to Better Use |
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|                       |                | <p>providing a dynamic, form-agnostic online application, replacing the iClaim platform. This transformation spans critical programs, including Retirement, Survivors, Disability; Supplemental Security Income (SSI); and Medicare, ensuring a consistent and efficient experience for all stakeholders. The scope of our Database Modernization is clearly defined and strategically focused.</p> <ul style="list-style-type: none"> <li>• Replacement of legacy Modernized Claims System with CCE for all initial claim functions</li> <li>• Modernization of post-entitlement and manual processing functions</li> <li>• Upgrading internet benefit applications and SSI claims processing</li> <li>• Completing legacy Modernized Supplemental Security Income Claims System and Supplemental Security Record replacement through SSI CCE</li> <li>• Deployment of modern</li> </ul> |                                      |                  |                               |

| Recommendation Number | Recommendation | Status Per SSA   | Why This Recommendation is Important | Questioned Costs | Funds to be Put to Better Use |
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|                       |                | <p>infrastructural software, including services, application programming interfaces, and databases</p> <ul style="list-style-type: none"> <li>• Reduction in development and maintenance of regional applications.</li> </ul> <p>To date, SSA has successfully migrated its Retirement, Medicare, and SSI applications into CCE, demonstrating its commitment and capability to execute this transformation. SSA's approach is guided by a detailed development strategy, a comprehensive roadmap, and a dedicated team structure. The benefits are substantial and measurable:</p> <ul style="list-style-type: none"> <li>• Annual savings of \$10 million in Integrated Database Management Systems maintenance costs</li> <li>• Modernized infrastructure and software</li> <li>• Reduced redundancy, lower costs, improved productivity, and elimination of waste</li> </ul> |                                      |                  |                               |

| Recommendation Number | Recommendation | Status Per SSA  | Why This Recommendation is Important | Questioned Costs | Funds to be Put to Better Use |
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|                       |                | <ul style="list-style-type: none"> <li>• Integration of Technician-Assisted Auto-Adjudication across all claim types</li> <li>• Retirement of legacy and regional applications, yielding further cost savings</li> <li>• Consolidation of post-entitlement actions for greater efficiency</li> <li>• Delivery of a system that ensures accurate, timely payments to eligible beneficiaries.</li> </ul> <p>SSA is laying the foundation for future innovations, including expanded auto-adjudication, full retirement of legacy systems, and transition to Universal Benefit Application for all programs. These efforts are critical to reducing manual case fallout and positioning the Agency at the forefront of process and technology improvements. Given the demonstrable progress, strategic planning, and clear benefits already realized and anticipated, SSA believes the audit recommendation is no longer</p> |                                      |                  |                               |

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|                         |  | <p>necessary. The Agency's modernization initiative directly addresses the concerns raised, and continued oversight would duplicate existing efforts and divert resources from its core mission. SSA respectfully requests closure of the audit recommendation to allow SSA to focus on completing this essential transformation and delivering improved service to the public.</p>                      |   |                  |                               |
| <p>Recommendation 2</p> | <p>Ensure timely steps are taken to develop Enterprise Architecture planning documents that directly align with strategic objectives and performance goals noted in the Agency's strategic and Annual Performance Plans.</p> | <p>SSA's modernization initiative has established a clear mandate to enhance operational efficiency and modernize benefit processing systems, which is essential for retiring legacy core systems and deploying advanced, secure software solutions. SSA has developed, and is maintaining, comprehensive Enterprise Architecture to build a Customer-Focused Organization. A key milestone in SSA's</p> | <p>Failure to maintain an updated Enterprise Architecture and related plans hinders SSA's ability to understand and modernize their information technology landscape, which can lead to a misalignment between Agency strategic goals and result in difficulties adapting to changing business needs and security requirements.</p> | <p>\$ 0</p>      | <p>\$ 0</p>                   |

| Recommendation Number | Recommendation  | Status Per SSA  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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|                       |   | <p>modernization is the development and deployment of the Benefits Hub for CCE. This application serves as the central control point for all Title 2/Title 18 and SSI User Interface applications. SSA's Enterprise Architecture planning documents are regularly reviewed and updated to reflect ongoing enhancements and expanded functionality in CCE, ensuring continued alignment with best practices and strategic priorities. It covers all critical components, including firewalls, services, infrastructure, and data storage solutions, addressing audit concerns and completing the modernization initiative.</p> |   |                  |                               |
| Recommendation 4      | <p>Management should ensure legacy system modernization plans include a detailed description of the work needed for</p> | <p>The Agency's modernization efforts now fully address the requirements for detailed planning, system disposition, and comprehensive cost tracking. SSA uses the Investment Management Tool</p>  | <p>Without appropriate planning/oversight and record-keeping systems for costs and other data for legacy system modernization in accordance with Federal mandates, the Agency is at</p> | \$ 0             | \$ 0                          |

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|                       | <p>modernization, considerations for the disposition of the system, and tracking cost data that covers all aspects of the project.</p> | <p>(IMT), as the cornerstone of its modernization governance and oversight. IMT enables real-time tracking of project ideas, resource allocation, and expenditures, ensuring transparency and accountability at every stage. IMT provides a framework for project oversight to:</p> <ul style="list-style-type: none"> <li>- maintain descriptions of work, including the scope, deliverables, and timelines;</li> <li>- track and update team assignments and task;</li> <li>- identify, document, and mitigate risks and changes;</li> <li>- monitor key project metrics, including time entry, burn rate, and cost tracking; and</li> <li>- report progress and status to Agency executives each day.</li> </ul> <p>IMT is fully integrated with the SSA 360 dashboard, providing all stakeholders with real-time visibility into product status, costs, resource use, and the overall modernization roadmap. SSA's modernization strategy</p> | <p>risk of experiencing potential cost overruns, delays in project timelines, inadequate resource allocation, and an increased likelihood of project failure.</p> |                  |                               |

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|                       |                | <p>has resulted in significant benefits, such as \$10 million in annual savings to Integrated Database Management Systems, elimination of redundant systems resulting in</p> <ul style="list-style-type: none"> <li>- lower costs, improved productivity, and reduced waste;</li> <li>- streamlined operations due to the integration of Technician-Assisted Auto-Adjudication across all claim types;</li> <li>- further cost savings and operation efficiencies because of the retirement of legacy and regional applications;</li> <li>- greater efficiency and improve service due to the consolidation of post-entitlement actions; and</li> <li>- ensuring accurate and timely payments to beneficiaries.</li> </ul> <p>Given its robust planning, oversight, and measurable results, the Agency states</p> |                                      |                  |                               |

| Recommendation Number | Recommendation  | Status Per SSA   | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
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|                       |   | that it has fully addressed the audit requirements.  |  |                  |                               |
| Recommendation 5      | Regularly perform risk assessments for legacy systems, as required by Office of Management and Budget (OMB) Circular A-130, sections 5(a)(1)(b)(i) and (c)(ii). Performing assessments regularly will help management identify information systems and components that cannot be appropriately protected or secured. This will ensure that such systems that may be costly or difficult to maintain, are given high priority for upgrade, replacement, or retirement. | <p>SSA continues to believe the actions/decision it made to resolve the recommendation was appropriate, and it would like to provide documentation to support its actions. As part of SSA's annual planning process, maintenance projects are required to provide the following information to assess legacy technology and assist with efforts to reduce technical debt:</p> <ul style="list-style-type: none"> <li>- determine whether SSA has revisited alternative methods for achieving the same mission needs and strategic goals;</li> <li>- provide the date of the last system upgrade or system re-engineering effort; identify and briefly describe any planning that has already begun related to system upgrade; and</li> </ul> | OMB Circular A-130 provides the requirements for Federal agencies to assess and update/modernize its information systems for various reasons: section 5(a)(1)(b)(i) states, "Continually facilitate adoption of new and emerging technologies, and regularly assess the following throughout the life of each information system: the inventory of the physical and software assets associated with the system; the maintainability and sustainability of the information resources and infrastructure supporting the system; and actively determine when significant upgrades, replacements, or disposition is required to effectively support agency missions or business functions and adequately | \$ 0             | \$ 0                          |

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|                       |  | <p>- identify and briefly describe any planning that has already begun related to system retirement/ replacement.</p> <p>SSA continues to adhere to this process for its risk assessments.</p>   | <p>protect agency assets.” Section 5(a)(1)(c)(ii) states, "Develop plan, in consultation with Chief Information Officers, Senior Agency Officials for Records Management, and Senior Agency Officials for Privacy, for information systems and components that cannot be appropriately protected or secured and ensure that such systems are given a high priority for upgrade, replacement, or retirement."</p> |                  |                               |
| Recommendation 6      | Continue to refine its inventory of business applications to ensure data elements specifically related to changes, such as retiring or replacing applications, resulting from modernization efforts are tracked/flagged appropriately. | SSA is decommissioning 47 regional web applications as part of its modernization efforts. The web development team is updating each application’s URL to display a standardized retirement message. Progress is tracked in Azure DevOps for transparency and accountability. This ongoing effort addresses the recommendation. | Failure to maintain an accurate inventory of applications that have undergone modernization efforts can lead to difficulties in effectively managing and prioritizing modernization efforts, potentially resulting in misused or obsolete resources, or delays in achieving modernization goals.   | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation   | Status Per SSA   | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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| Recommendation 7      | <p>Implement cost-monitoring mechanisms to help with the tracking and management costs related to modernization. Additionally, management should conduct cost analyses for modernization projects, considering cost from a risk perspective.</p> | <p>SSA continues to believe the actions/decision it made to resolve the recommendation were appropriate and it would like to provide supporting documentation to support its actions. SSA's modernization investments are classified and prioritized as major information technology investments, which adhere to OMB reporting requirements. This includes reporting cost, schedule, and risks to the Federal Information Technology Dashboard. Also, major information technology investments and all development projects (excluding Infrastructure Architecture Support), are given a quarterly health rating to assess the level of risk facing an investment relative to that investment's ability to accomplish its goals. Project managers must maintain project information in the Investment Management Tool (IMT). SSA's efforts continue to follow this process.</p> | <p>The recommendation is to address the following finding: Efforts and plans to modernize legacy systems and migrate to cloud services were insufficient to determine whether cost and return on investment goals were being realized. SSA needs cost data to make appropriate data-driven decisions and to help with prioritizing modernization efforts based on savings to the Agency or expected return on investment.</p> | \$ 0             | \$ 0                          |

| Recommendation Number  | Recommendation  | Status Per SSA   | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
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| Recommendation 8   | Regularly perform post-implementation reviews on all information technology investments.  | We continue to believe the actions/decision we made to resolve the recommendation were appropriate.  | Lack of performing a post implementation review will result in SSA not being aware of whether projects are achieving their mission, goals, and benefits  | \$ 0             | \$ 0                          |
| <b>Representative Payees Not in the Electronic Representative Payee System, 052401, September 25, 2024</b> |   |  |  |                  |                               |
| Recommendation 3   | Improve controls to ensure employees resolve electronic Representative Payee System (eRPS) alerts, resolve pending payee applications in the electronic Representative Payee System, and properly establish or record the payees in the electronic Representative Payee System, such as establishing a timeframe for resolving alerts and management controls such as supervisory | SSA developed a workplan that outlines quarterly activities and controls to address unresolved eRPS alerts, pending eRPS applications, and other representative payee workload issues. Key actions include (1) regular reminders, monitoring, and targeted clean-up efforts; (2) establishing a cadre to support frontline staff in clearing backlogs and ensuring compliance; (3) ongoing training and quarterly progress reviews; and (4) proposed system enhancements to eRPS under section 203 of the <i>Strengthening Protections for Social Security Beneficiaries</i> | While we agree with SSA’s proposed corrective actions in response to the recommendation, the corrective actions have not been implemented yet (SSA plans to implement them in FY26). By not properly establishing payees in eRPS, beneficiaries may have received payments directly, despite being appointed a payee because of the beneficiary’s youth or mental and/or physical impairment. Additionally, improperly establishing payees in eRPS may lead to payments being improperly made to someone other than the Agency-selected payee, who may not be a suitable | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation                              | Status Per SSA   | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
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|                       | <p>review to monitor unresolved alerts.</p> | <p><i>Act of 2018</i>, to make it the authoritative for payee information pending funding and prioritization. SSA will begin the plan in FY 2026 and include specific steps for addressing auditor findings, such as clearing aged alerts, resolving pending applications, correcting missing payee Social Security numbers, and addressing discrepancies. It will monitor progress through established tools, with quarterly reminders and training. This is a collaborative effort that involves management at all levels, focusing on timely resolution of the oldest cases, trend identification, and continuous improvement. Information technology enhancements (pending funding and prioritization) will further improve data accuracy, streamline processes, and reduce future alerts.</p> | <p>payee. In addition, the payee may continue receiving payments after that payee relationship has terminated, increasing the risk that payees may misuse the beneficiaries' benefits and the beneficiaries' needs may not be met.</p> |                  |                               |

| Recommendation Number   | Recommendation  | Status Per SSA   | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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| <b><i>Development and Implementation of the Debt Management Product, 142313, September 25, 2024</i></b> |   |  |   |                  |                               |
| Recommendation 7  | Revise its risk management policy to include specific guidelines requiring that Agile teams manage risks at the team, workstream, and product levels. The policy should align with the principles of transparency, traceability, and responsiveness which are essential for Agile methodologies. The Agency should place special emphasis on ensuring the timely and accurate dissemination of emerging risks throughout the project. | While the agile and life-cycle guidance managers are not responsible for the Agency’s risk management policy, SSA added guidance that requires that agile teams manage risks at the team, workstream, and product levels and ensure the timely and accurate dissemination of emerging risks throughout the project. The guidance can be viewed directly by accessing the Identify Project Risks links. | SSA missed out on the risk-management benefits Agile development offers. The lack of transparency, traceability, and responsiveness hindered the Debt Management Product (DMP) teams’ ability to properly address risks and issues. This resulted in rework, schedule delays, and the inability to meet sprint goals. DMP teams may have been unaware of program-related risks and therefore could not make informed decisions. | \$ 0             | \$ 0                          |
| Recommendation 8  | Ensure teams use the risk management capabilities in the  | The Agency will ensure agile teams use the risk management capabilities in   | SSA missed out on the risk-management benefits Agile development offers. The  | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation   | Status Per SSA  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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|   | Agile project management software to cover all identified risks and provide comprehensive access and a view of all risks identified in the investment management tool to all team members. | Agility to cover risks and provide comprehensive access, and a view of all risks identified in the Investment Management Tool. The guidance can be viewed directly by accessing the Identify Project Risks links.   | lack of transparency, traceability, and responsiveness hindered the DMP teams' ability to properly address risks and issues. This resulted in rework, schedule delays, and the inability to meet sprint goals. DMP teams may have been unaware of program-related risks and therefore could not make informed decisions.  |                  |                               |
| <b>Security Assessment and Authorization Process, A-14-21-51093, September 25, 2024</b> |  |   |   |                  |                               |
| Recommendation 6  | Document and implement procedures for conducting and updating an organization and system-level risk assessment.  | The Agency recognizes the growing complexity of digital systems, increased use of third parties, and expanded digital capabilities that have created a challenging cyber-threat environment and require ongoing management and monitoring. The Cybersecurity Risk Management's mission is to enable us to successfully manage cybersecurity risk by establishing quantitative and qualitative metrics to assure | SSA's ability to design information security controls to detect, prevent, and mitigate threats to the Agency's environment can be impaired. The Agency may not be able to ensure it has fully assessed each type of risk, identified threat sources, determined the likelihood that an asset vulnerability will be exploited by a threat, and determined the consequence of the loss of the assets. | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation | Status Per SSA  | Why This Recommendation is Important | Questioned Costs | Funds to be Put to Better Use |
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|                       |                | <p>critical operations and service delivery, to prioritize investments, and maximize the impact of each dollar spent on cybersecurity. The Cybersecurity Risk Management’s conducts a cybersecurity operational risk posture self-assessment using available qualitative and quantitative data to identify our cybersecurity posture and maturity as it relates to the National Institute of Standards and Technology’s Cybersecurity Framework. SSA has developed procedures that apply to all components, Regional Offices, and DDSs as well as other entities (for example, service providers or contractors), operating information systems at government locations or in the Cloud. The process steps include (1) identify data sources and interview stakeholders; (2) measure our current Cybersecurity Framework capabilities by using the assessment scale</p> |                                      |                  |                               |

| Recommendation Number | Recommendation   | Status Per SSA  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
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|                       |  | and analyze the data elements; and (3) review results and make assessments and periodic updates.  |  |                  |                               |
| Recommendation 11     | Update Agency policy to comply with Federal regulations for security assessment and authorization. Specifically, complete a system-level continuous monitoring strategy. | Information Security Policy was updated and released on October 1, 2025. The update includes specific changes that were submitted to address Rec 11's perceived policy gaps. In addition, Information Security Continuous Monitoring strategy is available on confluence. | SSA may not be monitoring system-level controls as part of the Agency-level continuous monitoring strategy and cannot ensure the controls are working as designed. An important aspect of risk management is the ongoing monitoring of controls implemented within, or inherited by, an information system. The system-level strategy addresses monitoring those controls for which monitoring is not provided as part of the continuous monitoring strategy and implementation for the organization. The system-level strategy identifies the frequency of monitoring for controls not addressed by the organization-level strategy and defines the approach to | \$ 0             | \$ 0                          |

| Recommendation Number  | Recommendation   | Status Per SSA  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
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|  |  |   | be used for assessing those controls. For controls that are not addressed by the organizational continuous monitoring strategy, the system-level continuous monitoring strategy identifies the criteria for determining the frequency with which controls are monitored post-implementation and the plan for the ongoing assessment of those controls. |                  |                               |
| <b>Disabled Beneficiaries Receiving Direct Payments Who Previously Had Representative Payees, 052403, September 17, 2024</b> |  |   |  |                  |                               |
| Recommendation 1   | Make capability determinations and/or document capability determinations for the 58 beneficiaries in our sample. | SSA reviewed the 58 cases to determine whether it should recontact the individual to make and document a capability determination. Of the cases, 17 individuals were deceased, had a representative payee, or were in a non-payment status. The remaining 41 individuals are in current pay and do not have a representative payee. For the remaining 41 cases, SSA is not aware of | We are reviewing SSA's action on these cases. Without sufficient evidence or documentation of capability determinations, there is a risk that SSA may be paying individuals who are incapable of managing or directing the management of their benefits.   | \$ 0             | \$ 2,159,470                  |

| Recommendation Number | Recommendation   | Status Per SSA   | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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|                       |  | <p>any indicators or evidence that there has been a change in the individual's capability since the determination was made to pay them directly. While the Agency acknowledges OIG requested a capability determination based on missing or lack of documentation, SSA did not provide evidence to support that the prior determination no longer applies. Refer to GN 00502.055. SSA would not want to recontact the individual to make a capability determination that was already made but not properly documented. Furthermore, additional action would create an administrative burden and confusion for the individuals.</p> |   |                  |                               |
| Recommendation 2      | <p>Improve controls, such as enhancing eRPS and business processes, to ensure employees complete and document capability determinations that</p> | <p>SSA has proposed the following enhancements to occur in FY 2026. (1) It will enhance the eRPS application process to require users to specify the type of evidence available - legal, lay, or medical - and provide</p>   | <p>SSA's corrective actions are not yet complete. Without adequate controls to ensure employees make complete and accurate capability determinations, SSA may be directly paying beneficiaries who are incapable of</p> | \$ 0             | \$ 885,173,179                |

| Recommendation Number   | Recommendation  | Status Per SSA   | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
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|   | comply with SSA's policies.   | a detailed description of the collected evidence in a designated text box. (2) It will introduce a new screen for self-payee applications that will prompt users to explain why the beneficiary believes they are now capable of handling their own benefits. Additionally, SSA will ask users to indicate the type of supporting evidence and provide descriptions in corresponding text boxes, consistent with the first described enhancements. | managing, or directing the management of, their benefits, increasing the risk that the beneficiaries' needs may not be met. Additionally, when employees insufficiently and improperly document their capability determinations, they may be making incorrect determinations, which increases the risk for SSA to directly pay incapable beneficiaries who should have payees. |                  |                               |
| <b>Security of Business Services Online, 022329, August 7, 2024</b> |   |  |  |                  |                               |
| Recommendation 7  | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's status for this recommendation.  | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important.  | \$ 0             | \$ 0                          |

| Recommendation Number  | Recommendation   | Status Per SSA  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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| <b><i>The Social Security Administration's Enforcement of the Earnings Test, A-08-21-51049, February 2, 2024</i></b> |  |   |   |                  |                               |
| Recommendation 10  | Correct the remaining error cases from the sample reviews. | SSA reviewed the 33 cases and found 18 cases did not require corrective action. For the remaining 15 cases, SSA took various actions, such as completing Manual Adjustment, Credit, and Award Data Entries (12 cases) to update the records with corrected enforcement information and post any resulting over or underpayments, as needed. For 2 cases SSA completed direct contact actions, and the beneficiaries did not respond; therefore, no action was taken to update the records. Finally, one case went through the Debt Management System process to stop collecting the overpayment because of enforcement action posted after death. | Our report demonstrated that SSA under- or overpaid the sampled beneficiaries. SSA needs to correct the records to pay the beneficiaries what they are due or recover the overpayments. | \$ 86,579        | \$ 0                          |

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| <p><b><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Trusts, A-02-21-51026, September 22, 2023</i></b></p> |  |   |  |                  |                               |
| <p>Recommendation 3</p>  | <p>Establish systems controls to ensure field office employees submit their trust determinations in the SSI Trust Monitoring System (SSITMS) for review and resolve any disagreements raised by the reviews before completing their final trust determinations in SSA's systems.</p> | <p>SSA determined it was not feasible to implement a systems control that would ensure employees submit to SSITMS. Instead, SSA determined policy needed to be clarified. On May 6, 2024, SSA updated its policy to clarify when trusts should be submitted to SSITMS for review and when to resolve disagreements raised by the Regional Trust Review Team. The summary of updates can be found in SSA's policy - SI 01120 TN 83: <i>Identifying Resources</i>. SSA believes the actions/ decision it made to resolve the findings related to the recommendation where appropriate. Trust determinations involve manual inputs; therefore, a system control is not feasible. SSA determined policy clarification was needed and took action to update relevant trust-related instructions.</p> | <p>SSA should implement systems controls to ensure employees follow policy. Without controls, the risk we identified remains, and errors such as those we found can continue to occur.</p> | <p>\$ 0</p>      | <p>\$ 0</p>                   |

| Recommendation Number   | Recommendation   | Status Per SSA  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
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| <p><b><i>Processing Non-citizens' Original Social Security Numbers Electronically Through Enumeration Programs, A-08-22-51136, September 20, 2023</i></b></p> |  |   |  |                  |                               |
| <p>Recommendation 1</p>   | <p>Cross-reference the 1,185 non-citizens' records with multiple SSNs.</p> | <p>SSA continues to believe actions/decisions it made to resolve the recommendation were appropriate.</p> <ul style="list-style-type: none"> <li>• Upon reviewing a sample of the non-responder SSNs, we note that cross-references were added to some of these cases after this review. This indicates technicians are adding cross references appropriately as they identify them during subsequent contacts with the numberholder.</li> <li>• Per RM 10220.400, the field office must determine whether the SSNs belong to the numberholder and whether they should be cross-referred. This typically involves contacting the numberholder to verify their identity and discuss the situation. Policy requires that the field office print and review all items on the Discovery of Multiple Social</li> </ul> | <p>We recognize that additional steps must be taken to address the cases where numberholders did not respond to SSA concerning which SSN should be retained. However, to maintain the integrity of its records and reduce the risk of potential fraud, it is important that SSA pursue necessary development to fully address the remaining 268 individuals assigned two SSNs who have not responded to SSA.</p> | <p>\$ 0</p>      | <p>\$ 0</p>                   |

| Recommendation Number | Recommendation | Status Per SSA   | Why This Recommendation is Important | Questioned Costs | Funds to be Put to Better Use |
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|                       |                | <p>Security Number Informational Checklist with the applicant to ensure their understanding. The employee documents this review in the SSN Application Process Summary screen remarks. In these cases, the individuals did not respond to SSA's initial contact attempts in 2024 and the available contact information is over 4-years-old. Cross-referencing SSNs without development could cause scrambled earnings and other problems for the persons involved. Therefore, it would not be appropriate to cross-reference the SSNs for the non-responder cases. SSA released a recurring ad hoc workload in 3/25/2025 titled Multiple SSNs Assigned Via Enumeration Beyond Entry (EBE). This workload addresses cases that first applied for an SSN via the EBE process, then visited the field office and was assigned a new SSN and was subsequently assigned</p> |                                      |                  |                               |

| Recommendation Number   | Recommendation  | Status Per SSA  | Why This Recommendation is Important   | Questioned Costs  | Funds to be Put to Better Use |
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|   |   | <p>another new SSN through the initial EBE process. This workload had overlapping cases with OIG's population, and the release included non-responders from the prior years. SSA believes that it has provided sufficient evidence that we took action to address OIG's recommendation, and this recommendation has been implemented.</p> |  |                   |                               |
| <p><b><i>State Workers' Compensation and Public Disability Benefits' Reverse Offset Plans' Impact on the Disability Insurance Trust Fund, A-02-19-50867, September 18, 2023</i></b></p> |   |   |  |                   |                               |
| <p>Recommendation 3</p>   | <p>Establish system controls to identify cases likely to have incorrect Workers Compensation (WC)/Public Disability Benefit (PDB) offsets and/or reverse offset determinations.</p> | <p>This recommendation was implemented with the August 23, 2025 Modernized Claims System enhancements. Instructions - MSS25-166 MCS: Modernized Claims System August 2025 Maintenance Release – Enhancements.</p>   | <p>SSA stated a control was implemented because of system enhancements but did not elaborate on what the controls were that would identify cases likely to have correct WC/PDB offsets and/or reverse offset determinations. Without appropriate controls, SSA is not leveraging available data to prevent or identify cases where employees incorrectly</p> | <p>\$ 408,147</p> | <p>\$ 0</p>                   |

| Recommendation Number  | Recommendation   | Status Per SSA   | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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|  |  |  | applied WC/PDB offset or reverse offset.  |                  |                               |
| <b><i>Follow-up on Deceased Beneficiaries and Recipients with No Death Information on the Numident, A-09-20-50936, May 4, 2022</i></b> |  |  |   |                  |                               |
| Recommendation 2   | Take action, as appropriate, to record death information in the Numident for the 15,714 beneficiaries identified by our current audit.   | SSA updated the Numident with more than 12 million death records for numberholders age 120 and older.  | Our review of cases for Recommendations 1 and 2 found SSA did not take corrective action to record deaths on the Numident. As discussed in our report, there are implications when deaths are not recorded on the Numident and the deaths identified in our audit should be recorded on the Numident. | \$ 0             | \$ 0                          |
| <b><i>Deceased Beneficiaries in Suspended Payment Status, A-08-19-50800, November 22, 2021</i></b>                                     |  |  |   |                  |                               |
| Recommendation 2   | Develop information reports to identify beneficiaries in death suspense for prolonged periods and instruct management to ensure technicians take appropriate actions on the cases. | SSA developed an information report that identifies beneficiaries in death suspense for prolonged periods. A recurring request for data was established for systems to report the information to Operations. For the inaugural report, the Office of Operations is targeting for action records in | It is important that SSA establish controls, such as information reports, to help employees identify and take appropriate actions on beneficiaries in death suspense for prolonged periods to ensure SSA's records accurately reflect death information. This, in turn, will help SSA facilitate      | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation  | Status Per SSA  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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|                       |   | <p>death suspense for 7 years or longer. The information report contains a list of 5,547 beneficiaries. The report was shared with Operations Support Branch Chiefs on July 11, 2025, to share with Payment Center managers. Managers are tasked with assigning the cases and ensuring appropriate action by technicians. Operations will continue manually sharing the information report for action as they explore a long-term automated solution. Subsequent reports may be modified to lower the length of the period of death suspense, working the oldest cases first.</p> | <p>the recovery of payments to deceased beneficiaries, release underpayments to surviving auxiliary beneficiaries, and remove erroneous underpayments so they are not paid.</p>   |                  |                               |
| Recommendation 3      | Verify and post death information, where appropriate, for the remaining | SSA released 8,177 state death population cases to the regions on June 5, 2025. The regions will verify the alleged date of death provided by the OIG and complete all appropriate actions by June 5, 2026. These cases are in suspended status and do not  | It is important that SSA Verify and post death information, where appropriate, for the beneficiaries identified in the audit to facilitate the recovery of payments to deceased beneficiaries, release underpayments to | \$ 48,423,411    | \$ 7,983,516                  |

| Recommendation Number | Recommendation  | Status Per SSA  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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|                       |   | involve on-going improper payments.   | surviving auxiliary beneficiaries, and remove erroneous underpayments so they are not paid. Updating the death information on SSA's records also aids other Federal agencies that rely on SSA's data to reduce improper payments and prevent identity fraud.  |                  |                               |
| Recommendation 5      | Establish systems criteria to identify Old-age, Survivors, and Disability Insurance beneficiaries in Address Suspense who are likely deceased, such as identifying beneficiaries suspended for prolonged periods who do not have activity on any SSA records since their suspension. Once established, SSA should update policy | Since September 2015, SSA has had controls to terminate records when the beneficiary has been in current, continuous suspense for at least 7 years, is age 115 or older, and has no other beneficiaries in non-terminated status on the Master Beneficiary Record. This includes beneficiaries in address suspense. Establishing additional systems controls could cause duplicate work and add to the field office and processing center pending actions. Recommendation 7 will address the second part of | SSA indicated it planned to update its related policy by the end of FY 2024; however, we have been unable to confirm the update. Once implemented, SSA will be able to identify deceased beneficiaries sooner. The sooner SSA identifies deceased beneficiaries with improper payments, the more likely it will be able to recover the improper payments. | \$ 149,718,615   | \$ 16,709,589                 |

| Recommendation Number | Recommendation  | Status Per SSA  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
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|                       | to instruct technicians to search for death information.  | this recommendation. SSA intends to update its policy that will instruct technicians to conduct additional searches for death information when developing suspension actions.   |  |                  |                               |
| Recommendation 6      | Develop systems controls to alert technicians when SSA receives death information from such sources as CMS and the Department of the Treasury, for beneficiaries in suspended payment status. | SSA has a third-party death report process in place, which includes death information for suspended payment beneficiaries from CMS, Department of Veterans Affairs, state agencies, the Office of Personnel Management, and friends or neighbors. When SSA receives a report, an alert is generated to the Death Alert Tracking System, which automatically generates a Third-Party Verification alert for the field office, district office, or area levels. This is a controlled process. SSA considered the Hospital Insurance (HI)/Supplementary Medical Insurance (SMI) Query Response Screen, which | Based on the results of our review, we estimated approximately 14,000 beneficiaries suspended for address development were deceased. We acknowledge that SSA has systems controls in place to alert technicians when it receives death information from third-party sources so technicians can verify the death information before they terminate benefits. However, SSA could not provide evidence that its systems generated death alerts for 96 percent of sampled beneficiaries with third-party death information in SSA records. We estimated SSA issued and had not recovered | \$ 0             | \$ 0                          |

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|                       |                | <p>contains information from the CMS Enrollment Database; however, it is not considered to be a third-party report of death because it is a query of information and not a report of death. SSA has found the information on Response Screen is unreliable and does not have correct or current data. Therefore, it decided not to create an alert for technicians to use the death data from the HI/SMI Query Response screen. SSA also considered the Treasury Do Not Pay and Post Payment Division process; however, it deemed both were not feasible. Do Not Pay is not compatible with SSA's systems, given its death data processing systems are one-way only exchanges, where the Do Not Pay is a two-way data exchange. The Post Payment Division process does not have the data elements necessary to ensure SSA would accurately record death information on the Numident. In addition,</p> | <p>approximately \$150 million in improper payments after death to approximately 11,000 beneficiaries suspended for address development at the time of our review. Accordingly, we continue to believe SSA should improve systems controls to alert technicians when it receives death information for beneficiaries in suspended payment status.</p> |                  |                               |

| Recommendation Number  | Recommendation   | Status Per SSA  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
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|  |  | <p>SSA found that alerts from Treasury may duplicate death information we already received from other sources. Therefore, the amount of usable data received from Treasury may be limited, and SSA decided not to expend Agency resources on an exchange. Finally, given SSA already has a death reporting process in place to receive information from Electronic Death Registration process with state and Bureau of Vital Statistics agencies, it does not see the need to use Electronic Verification of Vital Events Facts of Death service.</p> |  |                  |                               |
| <p><b><i>The Social Security Administration's Processing of Misuse Allegations of Individual Representative Payees, A-13-18-50712, June 14, 2021</i></b></p> |  |   |  |                  |                               |
| Recommendation 6   | Take corrective action for the remaining 1,208 beneficiaries we identified in Sample Frame 1 to (a) determine whether it | After reviewing the 1,208 beneficiaries, SSA took action for 1,177. With the recent release of the Misuse Workload Tool and recent Administrative Messages, SSA is improving the  | The Agency did not originally provide enough information to allow us to independently confirm its corrective actions for the 1,177 cases. Therefore, we believe this recommendation should | \$ 1,925,118     | \$ 113,851                    |

| Recommendation Number | Recommendation  | Status Per SSA   | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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|                       | <p>used all its available collection tools to obtain restitution and (b) reimburse beneficiaries, as applicable, when it collected restitution from payees.</p> | <p>processing of misuse allegations of individual representative payees. The details of SSA's findings and actions follow: (a) 64 cases where the overpayment was established on the representative's payee active OASDI payment record; (b) 468 cases where SSA processed the next collection action such as sending the manual overpayment bill to the representative payee; (c) 376 cases where SSA processed a debt suspension; (d) 6 cases where the representative payee filed an appeal and the misuse overpayment was determined to be an error and removed; (e) 2 cases where the representative payee filed an appeal and the misuse overpayment determination was correct and the debt placed back into recovery; (f) 66 cases where the misuse debt was being controlled via Recovery and Collection of Overpayment Process or</p> | <p>remain open until we can confirm the detailed information that supports its corrective actions. It is important for SSA to ensure all available collection tools were used in these cases to obtain restitution from misuser payees.</p> |                  |                               |

| Recommendation Number  | Recommendation                                    | Status Per SSA  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
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|  |   | Treasury Offset Program (payee with payable records); (g) 69 cases where the agency could not take any further actions because all collection methods of misuse overpayment had been already taken; (h) 10 cases where the overpayment was transferred to the payee active OASDI payment record via cross-program recovery; (i) 67 cases where action was required and taken to reimburse the beneficiary; (j) 42 cases where the representative payee was deceased, and misuse overpayment collection had either been suspended or terminated; and (k) 7 cases where we found the allegation was unfounded and no misuse had occurred. |  |                  |                               |
| <b><i>Old-Age, Survivors and Disability Insurance Beneficiaries with Overpayments on Suspended and Terminated Records, A-07-18-50317, September 25, 2019</i></b> |   |   |  |                  |                               |
| Recommendation 2   | Establish a process to identify overpayments that | SSA provided a memorandum stating it had planned to address this and  | We reviewed SSA's August 13, 2025 DMP decision and did not identify action taken | \$ 17,976,178    | \$ 0                          |

| Recommendation Number   | Recommendation  | Status Per SSA   | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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|   | <p>exist on suspended or terminated SSNs that the Re-entitled Beneficiaries process does not detect, so the Agency can transfer and recover them via benefit withholding.</p> | <p>other open recommendations by fully implementing the DMP; however, SSA has elected not to fund the DMP and therefore these recommendations cannot be implemented. SSA stated it is not practical to implement these recommendations in its current legacy systems due to cost considerations, the risk of disruption to other critical business functions, and structural limitations in those systems.</p> | <p>that addressed the findings associated with this recommendation. Our recommendation was not specific to DMP or any system enhancement. It is for SSA to establish a process to identify additional beneficiaries with overpayments SSA should transfer. While SSA expected DMP to address transferring overpayments, we believe there could be other possible actions to address the recommendation.</p> |                  |                               |
| <p><b>Supplemental Security Income Underpayments Due Deceased Recipients, A-06-18-50608, September 10, 2019</b></p> |   |  |   |                  |                               |
| <p>Recommendation 2</p>   | <p>Remove any of the approximately \$540 million in remaining underpayments that are not payable.</p>   | <p>SSA has evaluated potential manual and systematic actions to remove the underpayments from the Supplemental Security Record and concluded it will not expend resources on this effort. SSA continues to properly report the underpayment liability in its financial statements.</p>   | <p>SSA actions do not address the fact the underpayments are not valid and should be removed from the Supplemental Security Record. If SSA were to remove these invalid payables from its records, it would eliminate the risk the underpayments are erroneously or fraudulently</p>  | <p>\$ 0</p>      | <p>\$ 467,994,323</p>         |

| Recommendation Number   | Recommendation   | Status Per SSA  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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|                         |  |   | <p>disbursed and the need for massive adjusting entries required to make its financial statements accurately reflect amounts payable to recipients and survivors. We believe SSA's Office of Systems could write a program to find and delete these liabilities.</p>  |                  |                               |
| <p>Recommendation 3</p> | <p>Establish a process to timely remove from deceased recipients' records any Supplemental Security Income underpayments that are not payable.</p> | <p>In evaluating other potential processes, SSA determined that a system fix would require extensive funding. SSA implemented a process to ensure it does not report the amounts on the financial statements.</p> | <p>We continue to believe SSA needs to systematically delete/remove from its records these invalid underpayments. Each presents an opportunity for fraud as employees can manipulate SSA systems to cause these underpayments to be paid out and diverted to another bank account. We do not believe SSA must identify and remove each of these transactions manually (taking 7-plus minutes per transaction) and cannot instead develop an automated method to identify/remove these transactions.</p> | <p>\$ 0</p>      | <p>\$ 0</p>                   |

| Recommendation Number  | Recommendation   | Status Per SSA  | Why This Recommendation is Important | Questioned Costs | Funds to be Put to Better Use |
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| <b><i>Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement, A-09-16-50077, August 6, 2019</i></b> |  |   |                                      |                  |                               |
| Recommendation 3   | Based on its revised policy, identify and terminate benefits for the estimated 6,374 beneficiaries identified by our current audit who could not be located and whose benefits were suspended for 7 years or longer. | In August 2023, SSA released 22,206 cases from Recommendations 2, 3, and 4 to the Payment Centers to determine whether benefits could be terminated based on the presumption of death policies found in GN 02605.055 and GN 02602.320. The 20,227 cases (including all 59 from recommendation 2) have been completed. SSA commits to monitoring the remaining 1,979 cases from Recommendations 3 and 4 to ensure the cases are processed to completion. These cases are in suspended payment status and do not involve any on-going improper payments. Additionally, these records will automatically terminate at age 115 based on existing system controls. |                                      | \$ 0             | \$ 114,353,897                |

| Recommendation Number | Recommendation   | Status Per SSA   | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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| Recommendation 4      | Based on its revised policy, identify and take appropriate action for the 20,710 beneficiaries identified by our 2011 audit whose benefits remained in suspense. | SSA completed 20,227 cases (including all 59 from Recommendation 2). SSA stated it commits to monitoring the remaining 1,979 cases from Recommendations 3 and 4 to ensure the cases are processed to completion. These cases are all in suspended payment status and do not involve any on-going improper payments. Additionally, these records will automatically terminate at age 115 based on existing system controls. |   | \$ 0             | \$ 0                          |
| Recommendation 5      | Implement controls to identify and terminate benefits to beneficiaries whose benefits were suspended for address or whereabouts unknown for 7 years or longer.   | SSA has controls in place to terminate records when the beneficiary has been in any current continuous suspense for at least 7 years, is age 115 or older, and has no other beneficiaries in non-terminated status on the Master Beneficiary Record. The age 115 terminations are automatic and do not require manual input. SSA determined adjusting the age  | SSA stated it had controls in place, but our audit found those controls were not adequate. Terminating entitlement (for example, based on a presumption of death) should prevent SSA from improperly issuing payments to beneficiaries in suspense and ensure a final resolution occurs for those beneficiaries who would | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation | Status Per SSA   | Why This Recommendation is Important              | Questioned Costs | Funds to be Put to Better Use |
|-----------------------|----------------|--|---|------------------|-------------------------------|
|                       |                | <p>115 terminations to an earlier age is not practical. That said, SSA updated GN 02602.054 that introduces new procedures for technicians to conduct additional searches for death information when developing suspension and termination actions. This should result in reducing the number of beneficiaries in suspense for prolonged periods of time. SSA determined that implementing additional controls to identify and terminate benefits for beneficiaries who have been suspended for address or whereabouts unknown for 7 years or longer is not feasible because the system is unable to automatically terminate benefits based on the presumption of death policies. Also, terminating benefits may cause an increase in erroneous death terminations, and SSA must consider there are legitimate reasons a record is in address suspense from a long period of time. Individuals in a legitimate</p> | <p>otherwise remain in suspense indefinitely.</p> |                  |                               |

| Recommendation Number  | Recommendation  | Status Per SSA  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
|--|---|---|---|------------------|-------------------------------|
|  |   | address suspense may be alive but unable to contact SSA.  |   |                  |                               |
| <p><b><i>Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits, A-04-18-50651, May 15, 2019</i></b></p> |   |   |   |                  |                               |
| Recommendation 3   | Establish controls to remove the outstanding debt from terminated contingently liable beneficiaries and transfer the balance to the original debtor for an immediate payment of the overpayment or seek recovery through additional debt collection tools when available. | SSA provided a memorandum stating it had planned to address this and other open recommendations by fully implementing the DMP; however, SSA has elected not to fund the DMP and consequently Finance and Management cannot implement these recommendations. SSA stated it is not practical to implement these recommendations in its current legacy COBOL systems due to cost considerations, the risk of disruption to other critical business functions, and structural limitations in those systems. | We reviewed SSA's August 13, 2025 DMP Decision Memorandum and did not identify action taken that addressed the findings associated with this recommendation. Our recommendation was not specific to DMP or any system enhancement. Our recommendation did not specify the type of control. While SSA expected DMP to improve tracking and collecting debts from liable beneficiaries, we believe there could be other possible actions to address the recommendation. Without corrective action, SSA will continue to miss out on the opportunity to recover tens of millions of dollars in Old-Age, Survivors, and | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation  | Status Per SSA  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
|---|---|---|--|------------------|-------------------------------|
|   |   |   | Disability Insurance overpayments from thousands of debtors or contingently liable beneficiaries.  |                  |                               |
| <b><i>The Social Security Administration’s Plan to Achieve Self-Support Program, A-08-16-50030, September 27, 2016</i></b>                                  |   |   |  |                  |                               |
| Recommendation 2  | Evaluate the Plan to Achieve Self-Support (PASS) program’s impact on disability rolls periodically. | On April 5, 2022, SSA notified us the PASS Control and Information System enhancements were expected to be completed by June 2022. Once these system enhancements have been completed, SSA will be able to obtain data that will allow it to analyze PASS participation, outcomes, and costs SSA then will be able to evaluate the baseline data gathered to set future goals. The Agency continues to believe it has a process in place to address the recommendation. | This has not been accomplished. SSA stated the “. . . analysis will provide important information for policymakers regarding the impact of PASS on disability beneficiaries.” SSA “expects the information captured in the enhanced PASS Control and Information System will provide them the data to answer key questions about the PASS program and establish clear and measurable goals for the PASS program as recommended.” | \$ 0             | \$ 0                          |
| <b><i>Households With Multiple Children Receiving Supplemental Security Income Payments Because of Mental Impairments, A-08-14-14098, March 2, 2016</i></b> |   |   |  |                  |                               |
| Recommendation 1  | Take steps, including necessary policy and  | SSA partially agrees. Policy covers all claims and is not   | SSA instructed staff to be aware that households could   | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation  | Status Per SSA  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
|-----------------------|---|---|--|------------------|-------------------------------|
|                       | <p>systems changes, to ensure field offices notify DDSs about claims in which multiple children are applying for, or receiving, SSI payments because of mental impairments and document such actions.</p> | <p>limited to the population identified in this audit. SSA's policy is broader and more comprehensive, and SSA's longstanding policy is to ensure field offices and DDSs have the information needed to identify potential fraud. SSA's policy alerts technicians to case characteristics that may indicate potential fraud including, but not limited to, cases in which multiple children in the same household are applying for, or receiving, SSI payments. However, the factors SSA evaluates are not limited to cases in which members of a claimant's family or household are also receiving disability benefits including cases with mental impairments. In evaluating all cases, SSA's current policy requires that the field office alert the DDS if they suspect fraud. In response to a June 2012, Government Accountability Office recommendation, SSA</p> | <p>have multiple disabled individuals and consider such situations as a possible high-risk factor for fraud or similar fault. We determined, however, that SSA did not routinely collect such information. Thus, its staff did not routinely notify the disability determination services about households that had multiple children receiving SSI payments because of mental impairments. When our report was issued in 2016, SSA did not include such cases in its continuing disability review predictive modeling plan. We are unaware whether SSA has changed its process.</p> |                  |                               |

| Recommendation Number  | Recommendation  | Status Per SSA  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
|--|---|---|---|------------------|-------------------------------|
|  |   | <p>released an Administrative Message in October 2013 and revised it in January 2014 to clarify the policy and remind the field offices on the proper use of the Electronic Disability Collect System flags to document possible fraud or similar fault referrals to the DDS. In addition, if the DDS reviews the claim file and it indicates potential fraud, SSA's policy requires that the DDS submit a fraud referral to the OIG's Office of Investigations by completing an Electronic Form 8551 (<i>Referral of Potential Violation</i>).</p> |   |                  |                               |
| <p><b><i>Improper Use of Children's Social Security Numbers, A-03-12-21269, March 31, 2014</i></b></p> |   |   |   |                  |                               |
| <p>Recommendation 3</p>  | <p>Add a verification response code to the SSN Verification Service to notify employers when a child's SSN has been submitted for verification.</p> | <p>The verification response code to notify an employer when a child's SSN is used for future work development and backlog for future development. The enhancement is still on a roadmap for future</p>   | <p>SSA should provide a response that alerts employers when it is verifying names and SSN assigned to children. This could help reduce the number of instances of individuals misusing children's identity for work</p> | <p>\$ 0</p>      | <p>\$ 0</p>                   |

| Recommendation Number   | Recommendation  | Status Per SSA   | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
|---|---|--|--|------------------|-------------------------------|
|   |   | development. Information Technology projects are put onto a roadmap as a demonstration of SSA's commitment to mitigate the finding. The roadmap outlines the vision and direction of the project and SSA's plan of action. | purposes. While SSA has taken action by adding the recommendation to the roadmap and backlog for future development, it has not been completed. The recommendation was supposed to be completed by the end of FY 2022. |                  |                               |
| <b><i>Direct Deposit Changes Initiated Through Financial Institutions and the Social Security Administration's Internet and Automated 800-Number Applications, A-14-12-21271, December 20, 2012</i></b> |   |  |  |                  |                               |
| Recommendation 8  | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not updating SSA's status for this recommendation.   | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important.  | \$ 0             | \$ 0                          |
| Total   |   |  |  | \$ 218,538,048   | \$ 1,506,717,992              |

**CLOSED UNIMPLEMENTED RECOMMENDATIONS – DISAGREED**  
**(As of January 29, 2026)**

| Recommendation Number   | Recommendation   | SSA's Position  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
|---|--|---|--|------------------|-------------------------------|
| <b>Supplemental Security Income Recipients who Under-report Financial Account Balances, A-02-21-51028, September 24, 2024</b> |  |   |  |                  |                               |
| Recommendation 1  | We recommend the Social Security Administration (SSA) lower its \$400 resource-level tolerance for Access to Financial Institutions (AFI) application use to \$0 to help ensure more accurate Supplemental Security Income (SSI) resource determinations when processing initial claims, pre-effectuation review contacts, and redeterminations. | In response to a 2022 audit of <i>The Social Security Administration's Compliance with the Payment Integrity Information Act of 2029 in Fiscal Year [FY] 2021 (A-15-21-51121)</i> , SSA agreed to complete an expansion study for AFI and assess the effectiveness of lowering the countable liquid resource tolerance to \$0. SSA planned to conduct that study in FY 2023; however, resource constraints and competing priorities did not allow the Agency to complete that study on time. SSA believes a study is necessary to understand the administrative costs and program impacts before it adjusts the AFI tolerance to \$0. Therefore, SSA asserts its commitment to conduct the study in FY 2025. SSA's financial account validation process leads to overpayments that SSA could prevent if it lowered the resource tolerance. Of the individuals | SSA's financial account validation process leads to overpayments that SSA could prevent if it lowered the resource tolerance. We estimate overpayments related to incorrect resource determinations totaled \$718 million. Also, as noted in its response, SSA first acknowledged this concern in response to an audit issued in May 2022, but has yet to take action to address it. We believe SSA needs to implement our recommendation or prioritize the completion of its study to assess the effectiveness of | \$ 717,569,960   | \$ 0                          |

| Recommendation Number   | Recommendation   | SSA's Position   | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
|---|--|--|--|------------------|-------------------------------|
|   |  | sampled for this report, nearly three-quarters under-reported their financial account balances, and SSA overpaid nearly one-fifth. We estimate overpayments related to incorrect resource determinations totaled \$718 million. Additionally, as noted in its response, SSA first acknowledged this concern in response to a May 2022 audit, but has yet to take action to address it. | lowering the countable liquid resource tolerance.  |                  |                               |
| <b><i>Follow-up Review of Numident Death Information Not Included on the Death Master File, 062301, July 31, 2024</i></b> |  |  |  |                  |                               |
| Recommendation 1  | We recommend SSA add the 915,534 records to the Death Master File (DMF). | SSA updated Numident with more than 12 million death records for numberholders aged 120 and older.   | SSA took action to update death information on Numident records for numberholders aged 120 and older. This differs from what we found in our audit. We identified individuals who already had death information on the Numident, but these deaths were not recorded in the DMF. This includes individuals who were listed as deceased on a cross-referred Social | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation   | SSA's Position  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
|-------------------------|--|---|--|------------------|-------------------------------|
|                         |  |   | <p>Security Number (SSN), individuals whose names matched a survivor beneficiary, or individuals who had invalid Numident dates of death entries. By refusing to develop a plan to incorporate these records into the DMF, SSA ensures that nearly 1 million deceased numberholders' information will be permanently excluded from the DMF, preventing DMF and Do Not Pay users from knowing the individuals are deceased.</p> |                  |                               |
| <p>Recommendation 2</p> | <p>We recommend SSA develop a plan to add the remaining excluded records to the DMF (for example, add the records 117 years after the Numident date of birth).</p> | <p>SSA updated the Numident with more than 12 million death records for numberholders aged 120 and older.</p> | <p>SSA took updated death information on Numident records for numberholders aged 120 and older. This is different than what we found in our audit. During our audit, we identified individuals who already had death</p>   | <p>\$ 0</p>      | <p>\$ 0</p>                   |

| Recommendation Number | Recommendation | SSA's Position | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
|-----------------------|----------------|----------------|--|------------------|-------------------------------|
|                       |                |                | <p>information on the Numident, but these deaths were not recorded in the DMF. This includes individuals who were listed as deceased on a cross-referred SSN, individuals whose names matched a survivor beneficiary, or individuals who had invalid Numident dates of death entries. By refusing to develop a plan to incorporate these records into the DMF, SSA ensures that nearly 1 million deceased numberholders' information will be permanently excluded from the DMF, which prevents DMF and Do Not Pay users from knowing the individuals are deceased.</p> |                  |                               |

| Recommendation Number  | Recommendation  | SSA's Position  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
|--|---|---|--|------------------|-------------------------------|
| <b>Match of State Department Death Information Against Social Security Administration Records, 062313, May 31,2024</b> |   |   |  |                  |                               |
| Recommendation 3   | Work with State Department officials to timely forward reports of death abroad when State Department obtains a first-party report of death.               | As noted in the report, SSA will negotiate the timeliness of receiving overseas death reports as part of implementing Recommendation 2.                                     | Collaborating with State Department officials on timely death reporting enables SSA to enhance its information-sharing process and receive more timely updates on beneficiaries who pass away outside the United States. | \$ 0             | \$ 0                          |
| <b>Ransomware Prevention and Response, 142309, September 27, 2023</b>  |   |   |  |                  |                               |
| Recommendation 2   | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's position for this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important.  | \$ 0             | \$ 0                          |
| Recommendation 3   | This recommendation may contain sensitive information that should not be made public. Therefore, we are not   | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's position for this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not  | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation  | SSA's Position   | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
|---|---|--|---|------------------|-------------------------------|
|   | including the details of this recommendation.   |  | including why this recommendation is important.   |                  |                               |
| Recommendation 4  | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's position for this recommendation.  | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important. | \$ 0             | \$ 0                          |
| Recommendation 6  | This recommendation may contain sensitive information that should not be made public. Therefore, we are not including the details of this recommendation. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including SSA's position for this recommendation.  | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including why this recommendation is important. | \$ 0             | \$ 0                          |
| <b><i>Follow-up Review of Self-employment Earnings Removed from the Master Earnings File, A-06-21-51020, September 26, 2023</i></b> |   |  |   |                  |                               |
| Recommendation 3  | Delete all disclaimed self-employment income for Tax Years 2012 through 2019 that remain in the Earnings Suspense File unless the earnings were reported  | There is no basis to presume disclaimed self-employment income should be deleted from the Earnings Suspense File until the Internal Revenue Service (IRS) tells SSA that self-employment income reported on a tax return is fraudulent | The individuals under whose personally identifiable Information the earnings were initially reported provided the basis to presume the earnings                           | \$ 0             | \$ 67,137,261                 |

| Recommendation Number  | Recommendation  | SSA's Position  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
|--|---|---|--|------------------|-------------------------------|
|  | with a name that clearly differs from that on the earnings record to which they were originally posted.   | or otherwise requires correction. Self-employment income is reported to the IRS on Form 1040, and <i>Self-Employment Contribution Act</i> tax is paid with those returns. The IRS has the sole responsibility to determine whether self-employment income reported on a tax return is incorrect.  | should be deleted when they disclaimed the earnings and acknowledged the earnings were fraudulent or illegitimate.   |                  |                               |
| <p><b><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Trusts, A-02-21-51026, September 22, 2023</i></b></p> |   |   |  |                  |                               |
| Recommendation 4   | Determine whether employees with the legal training and abilities needed to evaluate the impact trusts outlined in complex legal documents have on recipients' Supplemental Security Income (SSI) eligibility and payment amounts would make more accurate trust-related determinations. If they would make more accurate determinations, have those employees make them. | As previously stated, SSA's Regional Trust Reviewer Teams are required to have specialized experience evaluating trusts and its technicians must apply relevant policies to make those determinations. Any requests for legal opinions related to trusts are already sent to the Office of General Counsel. Resource and staffing constraints as well as the aforementioned reasons, SSA continues to believe it is not necessary, or feasible, to determine whether Agency lawyers should become more involved in reviewing legal trust documents. | We are not recommending that SSA increase specialization of employees but that it determine whether more actively using the lawyers it already has would lead to more accurate determinations on the impact legal trust documents have on SSI eligibility and payment amounts. In further response to this recommendation after the release of our report, SSA stated it | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation | SSA's Position | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
|-----------------------|----------------|----------------|---|------------------|-------------------------------|
|                       |                |                | <p>was not necessary or feasible for SSA to determine whether using its lawyers would lead to more accurate determinations. We found nearly one-fifth of the employees SSA tasked with making trust determinations who responded to the survey reported that they felt uncomfortable or very uncomfortable making initial trust determinations and nearly half said they infrequently encountered trusts in their work, which made development of subject-matter expertise difficult. One employee noted they did not have "...the legal background to make trust determinations. Trusts are written in a manner that is beyond our expertise. They can be very lengthy and</p> |                  |                               |

| Recommendation Number   | Recommendation   | SSA's Position  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
|-------------------------|--|---|--|------------------|-------------------------------|
|                         |  |   | <p>complex and we simply do not have the time or resources to make trust determinations.” Given the complexity of trust documents and the concerns of its employees charged with reviewing them, we continue to recommend that SSA determine whether its legal staff would make more accurate trust determinations. We do not understand why SSA thinks studying whether that is the case is unfeasible.</p> |                  |                               |
| <p>Recommendation 5</p> | <p>Establish metrics and controls to ensure the timely review of field office employees’ trust determinations.</p> | <p>SSA must prioritize goals for budgeted and top-priority work. As previously stated, other workloads such as this are considered as part of its overall workload planning, which considers a variety of factors. It is not feasible to establish additional fixed goals without considering how they would affect SSA's other work and its ability to achieve its priority targets.</p> | <p>We identified 91 cases that had been pending in the SSI Trust Monitoring System since 2021 or earlier. The fact that these cases remained pending in the System for years demonstrates the consequences of not establishing metrics and controls over this</p>  | <p>\$ 0</p>      | <p>\$ 0</p>                   |

| Recommendation Number   | Recommendation   | SSA's Position   | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
|---|--|--|---|------------------|-------------------------------|
|   |  |  | work. We continue to believe SSA needs to establish metrics and controls to ensure the timely review of field office employees' trust determinations.   |                  |                               |
| <b>Workers' Compensation Lump-sum Settlements, 012308, September 21, 2023</b> |  |  |   |                  |                               |
| Recommendation 8  | Evaluate the effectiveness of the strike team in Processing Center (PC) 5 and whether strike teams should be established in other PCs. | The PC 5 strike team was created to target the large volume and age of its worker's compensation (WC) offset workload, not specifically to address the quality issues highlighted in this audit. SSA must weigh establishing strike teams in other PCs against its many other workload priorities given its tight resources. In reference to the strike team receiving refresher training, Recommendations 6 and 7 will provide reminders and training to the technicians. | We still believe SSA should evaluate the effectiveness of the PC 5 strike team and whether strike teams should be established in other PCs. Although SSA created the PC 5 strike team to address the increasing volume of WC cases (and not to address the quality issues highlighted in this audit), we believe it also helps with accurate processing of WC cases because the strike team received refresher training. If strike teams are formed in other PCs and the team members | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation   | SSA's Position  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
|-----------------------|--|---|--|------------------|-------------------------------|
|                       |  |   | also receive refresher training on WC cases similar to what was provided at PC 5, this could help improve with accurately processing WC cases nationwide.  |                  |                               |
| Recommendation 9      | Review the 193,950 WC cases in our population to identify and correct the estimated 151,281 cases with errors. | Without conclusive evidence that the cases have errors, SSA cannot justify expending resources to undertake review of such a large volume of cases. | We believe SSA should review the population of cases we identified in Recommendation 9 despite its disagreement with the recommendation. Almost 80 percent of the lump-sum settlements in our sample were not processed correctly because staff did not follow policy and procedures. This affected an estimated 151,000 beneficiaries. We estimate SSA improperly paid approximately \$360 million to these beneficiaries, and we project SSA will need an additional 278,000 | \$ 359,839,314   | \$ 0                          |

| Recommendation Number | Recommendation | SSA's Position | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
|-----------------------|----------------|----------------|---|------------------|-------------------------------|
|                       |                |                | <p>work hours, costing SSA a minimum of \$7.9 million in salary costs, to correct the processing issues in the population. Since the costs are less than the estimated improper payments in our review and SSA's 2021 and 2022 payment accuracy reports projected errors of \$1.5 and \$1.1 billion, respectively, for WC cases over 5-year periods, we believe reviewing the cases would be a good use of SSA's resources leading to more accurate payments. However, we acknowledge it is SSA's decision as to how it uses its resources.</p> |                  |                               |

| Recommendation Number  | Recommendation   | SSA's Position   | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
|--|--|--|---|------------------|-------------------------------|
| <b><i>Processing Non-citizens' Original Social Security Numbers Electronically Through Enumeration Programs, A-08-22-51136, September 20, 2023</i></b> |  |  |   |                  |                               |
| Recommendation 4   | We recommend SSA work with the Departments of Homeland Security (DHS) and State to update the Memorandums of Understanding to include a quality review program that ensures accurate data are provided. Also, the Memorandums should include training of DHS and State employees, when needed. | DHS and State employees do not enter or process information specifically for enumeration. Rather, DHS and State collect information in the normal course of its business and sends SSA the data necessary to assign SSNs to qualified individuals. As part of SSA's ongoing efforts to improve Enumeration at Entry and Enumeration Beyond Entry, it will continue to emphasize with DHS and State the need to receive parental data when available. | We continue to believe SSA should implement this recommendation to ensure the data it receives are complete and supports its program needs. SSA depends on DHS and State to provide the data it needs to process an SSN application and permits these agencies to record "unknown" in such fields as Mother's Name, and Father's Name. While permitting DHS and State to record "unknown" does not interrupt SSA's enumeration process, it does affect the integrity of SSA's Numident and internal processes. Though we agree SSA should continue emphasizing with DHS and State the need to | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation  | SSA's Position  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
|-----------------------|---|---|---|------------------|-------------------------------|
|                       |   |   | receive parental data when available, this does not adequately address the concern. Ultimately, a quality review program and training, where needed, would identify issues that affect the quality of data received.  |                  |                               |
| Recommendation 5      | We recommend SSA design and implement a quality review plan to monitor the enumeration data received via Enumeration at Entry and Enumeration Beyond Entry and develop training for DHS and State employees based on the inaccurate enumeration data. | DHS and State employees do not enter or process information specifically for enumeration. Rather, DHS and State collect information in the normal course of their business and send SSA the data necessary to assign SSNs to qualified individuals. Receipt of "unknown" for non-critical elements does not make the data inaccurate. | We continue to believe SSA should implement this recommendation to ensure the data it receives are complete and help maintain the integrity of SSA's Numident and enumeration processes. SSA considers certain fields, such as parents names "non-critical" and permits "unknown" in these data fields. Our findings showed not having this information contributed to individuals receiving a second SSN. Allowing "unknown" in its data | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation  | SSA's Position  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
|---|---|---|--|------------------|-------------------------------|
|   |   |   | fields makes it less likely SSA employees will recognize multiple SSNs assigned.   |                  |                               |
| <b><i>The Social Security Administration's Controls over Modernized Development Worksheets, A-02-22-51157, September 18, 2023</i></b> |   |   |  |                  |                               |
| Recommendation 1  | Update policy to require that employees process Modernized Development Worksheet (MDW) requests within set time frames. | SSA must prioritize goals for budgeted and other top-priority work. Other workloads are considered part of SSA's overall workload planning considering a variety of factors. It is not feasible to establish additional fixed goals without considering how they would affect SSA's other work and its ability to achieve its priority targets. Also, managers have access to daily/weekly reports to track pending MDWs at the component level. There is also an escalation process for priority and dire-need cases that allows field office, teleservice center, and PC managers to send a manager-to-manager request to another component; these requests are considered high priority. | SSA stated it ". . . is not productive to establish additional fixed goals" as it already has a number of goals in processing MDWs as well as an escalation process in place. Our review showed that, despite the tracking and processing mechanisms in place for this workload, SSA employees did not complete the actions requested within SSA's timeframes for MDWs associated with 29 percent of the beneficiaries in our sample. Employees did not have to meet SSA's MDW follow-up timeframes because its policy did not require | \$ 0             | \$ 0                          |

| Recommendation Number  | Recommendation  | SSA's Position  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
|--|---|---|---|------------------|-------------------------------|
|  |   |   | that they do so. We continue to believe MDWs should be processed within set time frames.  |                  |                               |
| Recommendation 2   | Implement controls to ensure employees take all actions requested before they close MDWs. | The Agency has existing controls in place as part of the quality review process, such as Program Quality Review-PC and Office of Quality Review (OQR) SSA-93 Quality Review. Program Quality Review-PC is a national, web-based quality tool for PCs that select cases for random review, documents review findings and provides reports for error trend monitoring. Per GN 04410.010, the OQR also conducts a random sample of cases each month as part of the Retirement, Survivors and Disability Insurance quality review process. OQR feedback and findings requiring corrective action are submitted to the field offices and PCs via the SSA-93 <i>Quality Review</i> website. | While SSA has several processes in place to monitor MDW processing, including their program center and quality review experts' quality review, our work demonstrates that their quality reviews, feedback to technicians, and tracking of error trends did not effectively prevent employees from closing MDWs without taking the actions requested, which led to delayed service and payments for its customers. | \$ 841,409,257   | \$ 0                          |
| <b><i>The Social Security Administration's Determinations of Supplemental Security Income Recipients' Real Properties, 022328, September 1, 2023</i></b> |   |   |   |                  |                               |
| Recommendation 6   | Review system processing of names to  | Our analysis found the electronic property search software is at least 96-percent accurate. SSA   | SSA stated it had completed extensive analysis and  | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation                     | SSA's Position  | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
|-----------------------|------------------------------------|---|--|------------------|-------------------------------|
|                       | reduce inaccurate name mismatches. | completed extensive analysis and consultation with stakeholders to determine the screening threshold. The current threshold appropriately balances reducing inaccurate name matches and preventing erroneous exclusions. Therefore, SSA did not plan to review the screening threshold. | consultation with stakeholders to ensure the screening threshold appropriately reduced inaccurate name mismatches and exclusions. SSA further reported it made its decision on the screening threshold in Calendar Year 2017. Given that half the name mismatches we reviewed were excluded when the names appeared to match, and SSA completed its last review of the name-matching process over 5 years ago, we continue to recommend SSA review system processing of names to attempt to reduce inaccurate name mismatches. |                  |                               |

| Recommendation Number   | Recommendation   | SSA's Position  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
|---|--|---|---|------------------|-------------------------------|
| <b><i>Controls over the Social Security Administration's National 800-number Service During the COVID-19 Pandemic, A-02-21-51079, August 29, 2023</i></b> |  |   |   |                  |                               |
| Recommendation 2  | Create policy to ensure all problematic calls identified through speech analytics are referred to regional management and regional management intervenes with the 800-number employees referred within defined timeframes to ensure prompt interventions address problematic and/or inadequate customer service. | While SSA does not have explicit, standardized timeframes for management intervention following speech analytics referrals, each call recording is promptly referred and reviewed by the agent's management. Cases involving agent behavior that may warrant progressive discipline require coordination with SSA's labor management staff to ensure appropriate and fair action. SSA is continuously refining its artificial intelligence-powered speech analytics technology to expedite the referral process. Referrals from the Headquarters component responsible for overseeing the 800-number sites are now sent to management on a flow-basis, as soon as possible, to facilitate timely review and intervention. | Per SSA's latest response, the recommendation has not been fully implemented. While the Agency states that calls are promptly referred and reviewed, there is no indication that this has been made a requirement. Also, the Agency does not plan to refer problematic calls within specific time frames. We continue to believe SSA needs to establish defined time frames for when management interventions should occur. | \$ 0             | \$ 0                          |
| <b><i>Numberholders Age 100 or Older Who Did Not Have Death Information on the Numident, A-06-21-51022, July 31, 2023</i></b>                             |  |   |   |                  |                               |
| Recommendation 1  | Use the death information already in its records to input death information on 2.5 million   | SSA included these records in prior audit recommendations, and it has addressed them. SSA determined updating death information on these  | SSA's non-action results in the continued exclusion of the 2.5 million numberholders'   | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation   | SSA's Position  | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
|-----------------------|--|---|---|------------------|-------------------------------|
|                       | numberholders' Numident records.   | records poses a significant risk of recording incorrect death information on the Numident.  | information from the DMF.   |                  |                               |
| Recommendation 2      | Use death information in Centers for Medicare & Medicaid Services (CMS) and various state death data files to input death information on approximately 498,000 Numident records. | SSA regularly receives death information from CMS through a data exchange. CMS is a third-party reporter so SSA must verify death information it receives from CMS before it records the data in Agency records. SSA has made significant progress posting death data from "various state death data files." To reduce the risk of recording incorrect death information, SSA established stringent screening criteria to select records for update. After an extensive data analytics review, cases that do not meet SSA's screening criteria are excluded from the updates. As SSA receives original state files, it will add historical state death information that meets our screening criteria. | Non-action by SSA results in the continued exclusion of the approximately 500,000 numberholders' information from the DMF. Resolving these discrepancies will improve the accuracy and completeness of the DMF. | \$ 0             | \$ 0                          |
| Recommendation 3      | Develop a methodology to annotate death information onto the Numident records of the approximately 15.8 million remaining non-   | While SSA understands our assumption that these individuals are likely deceased, SSA does not have death information for these individuals. Therefore, SSA is unable to record the information on   | We believe it likely the vast majority of these numberholders have been dead for more than 50 years. Adding today's date as their   | \$ 0             | \$ 0                          |

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|  | current payment status beneficiary numberholders identified by our audit. | these non-beneficiary Numident records. As noted in the report, SSA attempted to develop a methodology to annotate death information on the Numident for non-beneficiaries who have exceeded maximum reasonable life expectancy; however, SSA found the possible solutions would have limited or no benefit for the administration of its programs and were too costly to implement. Other entities who rely on death data could consider taking steps for individuals presumed deceased based on age. | date of death poses no risk to anyone and would at least get these numberholders' death information into the Numident. While SSA has added death information to the Numident records of approximately 1.5 of the 6.5 million numberholders age 112 or older discussed in our 2015 report, at the time of our review, approximately 18.9 million numberholders born in 1920 or earlier did not have death information on their Numident record and were not included in any version of the DMF. |                  |                               |
| <b><i>Numident Death Alerts, A-06-21-51086, September 30, 2022</i></b> |   |  |  |                  |                               |
| Recommendation 2   | Establish a timeliness goal for resolution of Numident death alerts.      | SSA stated it is not feasible to establish additional fixed goals without affecting other workloads and its ability to achieve already-established goals.  | As of September 26, 2022, more than 1,000 Numident Death Alerts had been pending field office review for longer  | \$ 0             | \$ 0                          |

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|                         |  |  | <p>than 1 year meaning SSA had issued these beneficiaries about \$18 million in payments (\$1.5 million per month based \$1,500 average monthly benefit) after SSA received their death information. Establishing a goal to timely resolve these death alerts would prevent more than \$1 million in monthly improper payments.</p>                                  |                  |                               |
| <p>Recommendation 4</p> | <p>Establish management controls to periodically ensure Numident death alerts are resolved in a timely manner.</p> | <p>SSA has an established mechanism through the Death Alerts Tracking System to monitor the age of death alerts. Managers use the Tracking System management information to track the death alerts and ensure their completion. SSA's Death Alerts Tracking System data show that only 4 percent of all death alerts are over 60 days old.</p> | <p>As of September 26, 2022, more than 1,000 Numident Death Alerts had been pending field office review for longer than 1 year meaning SSA had issued these beneficiaries about \$18 million in payments (\$1.5 million per month based \$1,500 average monthly benefit) after SSA received their death information. Establishing a goal to timely resolve these</p> | <p>\$ 0</p>      | <p>\$ 0</p>                   |

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|   |  |   | death alerts would prevent more than \$1 million in monthly improper payments.  |                  |                               |
| Recommendation 7  | Consider working with the states to expand access to electronic vital records.   | SSA is evaluating legal issues to determine whether it can use electronic vital records to meet evidentiary requirements. It is premature for SSA to work with the states.  | Since 2017, with a minimal investment in resources, we have worked with 27 states to obtain and match their historical death information against SSA records and identified/determined that SSA has issued more than \$325 million in payments after death to more than 5,000 deceased beneficiaries. We believe the Agency should continue this process. | \$ 0             | \$ 0                          |
| <b>Agile Software Development at the Social Security Administration, A-14-20-50947, August 24, 2022</b> |  |   |   |                  |                               |
| Recommendation 4  | Strengthen its controls to more effectively enforce implementation of the updated Agile guidance among projects and teams. | SSA has a formalized a quality assurance process that ensures it uses the most current Agile guidance and best practices. SSA's quality assurance process includes the best practices and artifacts we noted in the report. A quality | It is important that the Agency use all opportunities to improve how development teams use Agile software development and help  | \$ 0             | \$ 0                          |

| Recommendation Number | Recommendation | SSA's Position   | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
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|                       |                | <p>assurance reviewer monitors projects from beginning to end and, if deficiencies are found, works with the project manager (or the project manager's management chain) to ensure those deficiencies are resolved.</p> <p>With the implementation of the Office of Digital Transformation Project Management, SSA will continue to strengthen controls as a function of the Project Management Office. The Lifecycle Center of Excellence quality assurance team and the Office of Digital Transformation's Project Management Office will continue revisiting life-cycle guidance for new updates and clarity. Quality assurance will continue to meet with agile teams at the start of the project and throughout the life of the project to outline mandatory artifacts. The Office of Digital Transformation's Project Management Office will give us a greater advantage for ensuring agile project guidance is followed by providing training and guidance on project management.</p> | <p>them follow best practices. We recognize SSA has a quality assurance process for Agile projects. However, we identified many instances where Agile teams had not followed best practices. Therefore, the Agency needs to strengthen its controls to ensure consistent implementation of Agile best practices. While SSA's quality assurance process plays an important role, SSA may also be able to use other controls to strengthen its implementation of Agile guidance.</p> |                  |                               |

| Recommendation Number  | Recommendation  | SSA's Position   | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
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| <b><i>Follow-up on Deceased Beneficiaries and Recipients with No Death Information on the Numident, A-09-20-50936, May 4, 2022</i></b> |   |  |  |                  |                               |
| Recommendation 3   | Take appropriate action to record death information to the Numident for the 595,514 beneficiaries identified by our prior audits. | SSA updated Numident with more than 12 million death records for numberholders age 120 and older.                          | SSA stated it updated the Numident with more than 12 million death records for numberholders age 120 and older. However, SSA's corrective actions only addressed 27 percent of the cases we identified. As discussed in our report, there are implications when deaths are not recorded on the Numident. We continue to believe SSA should resolve missing death information on the Numident for all the beneficiaries we have identified. | \$ 0             | \$ 0                          |
| <b><i>Overpayments Pending Collection for Miscellaneous Reasons, A-04-18-50546, September 24, 2019</i></b>                             |   |  |  |                  |                               |
| Recommendation 3   | Establish timeliness standards for resolving  | SSA prioritizes its workloads to ensure it meets its budgeted workloads and Agency priority goals. While these and many of | We understand SSA does not want to establish timeliness standards and believes   | \$ 0             | \$ 0                          |

| Recommendation Number   | Recommendation  | SSA's Position   | Why This Recommendation is Important  | Questioned Costs | Funds to be Put to Better Use |
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|   | overpayments in a due process status.   | SSA's other workloads are important, SSA believes it is not feasible to establish additional fixed goals when it considers how they would affect SSA's other work and its ability to achieve the Agency's priority targets. Future automation improvements, however, will provide additional opportunities to timely resolve overpayments in a due-process status. | there is an opportunity to improve with future automation, however, that does not address these pending overpayments in the interim. SSA initiated a cleanup of overpayment cases pending for longer than 120 days and expected to complete this clean-up by the end of Calendar Year 2019. If SSA would implement similar cleanups on a regular basis, it would meet the intent of our recommendation. Absent the resolution of our findings, SSA is missing the opportunity to recover tens of millions of dollars in overpayments. |                  |                               |
| <b>Undeliverable Social Security Number Cards, A-15-17-50279, April 2, 2020</b> |   |  |   |                  |                               |
| Recommendation 6  | This recommendation may contain sensitive information that should not be made public. | The status of this recommendation may contain sensitive information that should not be made public. Therefore, we are not including  | This report was limited distribution and may contain sensitive information that should  | \$ 0             | \$ 0                          |

| Recommendation Number  | Recommendation   | SSA's Position   | Why This Recommendation is Important   | Questioned Costs | Funds to be Put to Better Use |
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|  | Therefore, we are not including the details of this recommendation.                    | SSA's position for this recommendation.  | not be made public. Therefore, we are not including why this recommendation is important.  |                  |                               |
| <b>Auxiliary Beneficiaries Who Do Not Have Their Own Social Security Number, A-01-14-14036, September 29, 2014</b> |  |  |  |                  |                               |
| Recommendation 2   | Take additional steps to ensure aged auxiliary beneficiaries without an SSN are alive. | Aged auxiliary beneficiaries are subject to the same policies and full processing procedures as non-aged beneficiaries, such as benefit suspension for not responding or refusal to apply for an SSN. SSA agrees it is important to ensure aged auxiliaries without an SSN are alive, which is why SSA has well-established policies and programs in place to verify that these individuals are still living. SSA believes its current safeguards are appropriate to meet its program needs. SSA's Beneficiary's Own Account Number Verification System cited on page 1 of the report, describes how SSA monitors auxiliaries residing in the United States. SSA understands we are particularly concerned with the population of aged auxiliary beneficiaries living outside of the United States. However, SSA has the following processes in place to | Our report demonstrates a need for SSA to take additional steps to ensure aged auxiliary beneficiaries without an SSN are alive. We identified—with SSA's current policies and safeguards in place—three individuals who were over 80 years old who were improperly paid \$136,153 after their death for an average of 51 months. In addition, as of July 2013, we had identified 12,370 auxiliary beneficiary records without an SSN on SSA's payment records. Approximately 1 year | \$ 136,153       | \$ 0                          |

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|-----------------------|----------------|--|--|------------------|-------------------------------|
|                       |                | <p>ensure that aged and non-aged beneficiaries who live outside of the United States are alive including aged auxiliaries without an SSN.</p> <p>-Foreign Enforcement Program verifies the existence and identity of beneficiaries of all ages living abroad either annually or biennially. SSA contacts beneficiaries age 90 and over annually.</p> <p>-The Nonagenarian and Centenarian Programs include in-person contacts with each foreign beneficiary in the year they attain age 97 or 100.</p> <p>-Totalization Data Exchange - Countries with which we have totalization agreements provide us death information for auxiliaries and beneficiaries, and we initiate contact with each identified individual to confirm the accuracy of the death report. The absence of a Beneficiary's Own Account Number is not relevant to these processes. These programs identify auxiliaries based on a combination of the numberholder's SSN and the claimant's own beneficiary identification codes, not by Beneficiary's Own Account</p> | <p>later, SSA's systems updated 597 (5 percent) of these records with an SSN, and 11,773 (95 percent) did not have an SSN. Furthermore, of the 11,773 auxiliary beneficiaries without an SSN, 8,528 (72 percent) were age 80 or older. Life expectancy for the U.S. population in 2023 was 78.4 years (per the Center for Disease Control and Prevention's National Center for Health Statistics). As the Agency bases most of its data matching—including death matches—on the SSN, having an SSN on the payment record improves SSA's ability to prevent improper payments. We issued a follow-up report in October 2023 (012312) 9 years after the 2014</p> |                  |                               |

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|                       |                | <p>Numbers. SSA may select individual cases for review based on the auxiliary's recorded date of birth. In addition, SSA requires that all foreign beneficiaries respond to SSA's contacts in person, by telephone, or by mail. Non-responders are subject to suspension of monthly benefits. As of October 2014, SSA had re-evaluated our rebuttal to its disagreement with the recommendation, and SSA still believes its steps as described above are sufficient and its policy and procedures meet program needs.</p> | <p>report. We continued to find auxiliary beneficiaries with a missing SSN. Although the total number has decreased, our October 2023 report still identified almost 5,000 auxiliary beneficiaries without an SSN.</p> |                  |                               |
|                       |                |   | <b>Total</b>   | \$ 1,918,954,684 | \$ 67,137,261                 |



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