



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

Audit Report

Match of Utah Death Information Against Social Security Administration Records

A-06-21-51030 | September 2022



Office of the Inspector General
SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: September 19, 2022

Refer To: A-06-21-51030

To: Kilolo Kijakazi
Acting Commissioner

From: Gail S. Ennis *Gail S. Ennis*
Inspector General

Subject: Match of Utah Death Information Against Social Security Administration Records

The attached final report presents the results of the Office of Audit's review. The objective was to determine whether the Social Security Administration made payments to beneficiaries who were deceased according to Utah records.

If you wish to discuss the final report, please call me or have your staff contact Michelle L. Anderson, Assistant Inspector General for Audit.

Attachment

Match of Utah Death Information Against Social Security Administration Records

A-06-21-51030



September 2022

Office of Audit Report Summary

Objective

To determine whether the Social Security Administration (SSA) made payments to beneficiaries who were deceased according to Utah records.

Background

To identify and prevent payments after death, SSA established a program under which States can voluntarily contract with SSA to provide it death data to match against its records. Through Electronic Death Registration (EDR), States electronically submit death reports to SSA. If the decedent's data match SSA records, SSA posts the State death information to its Numident file and terminates payments to deceased beneficiaries. In addition to EDR, SSA receives death information from other sources, such as family members and funeral directors.

We obtained data files that provided the personally identifiable information of 355,923 individuals the State of Utah recorded as deceased from May 1983 through December 2019. We matched the data against SSA enumeration and payment records.

Findings

We identified 44 beneficiaries whose personally identifiable information matched that of a deceased individual in the Utah death data files. SSA determined four beneficiaries were alive. SSA verified that 40 beneficiaries were deceased, terminated their benefits, and determined it issued approximately \$2.3 million in payments after their deaths. SSA's identification and termination of these payments prevented an additional \$533,000 in improper payments over 12 months.

We did not determine why the death information was not in SSA's Numident or whether the State reported the deaths to SSA. SSA rejects EDR death reports that do not pass its formatting and identification tests to avoid posting erroneous data to its records.

Agency Actions Resulting from the Audit

In September and October 2021, we referred to SSA the 44 cases where beneficiaries' personally identifiable information matched that of a deceased individual in the Utah death data files. SSA completed work on these cases in June 2022; therefore, we made no recommendations for corrective action.

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ABBREVIATIONS

C.F.R.	Code of Federal Regulations
EDR	Electronic Death Registration
OIG	Office of the Inspector General
POMS	Program Operations Manual System
SSA	Social Security Administration
U.S.C.	United States Code

OBJECTIVE

Our objective was to determine whether the Social Security Administration (SSA) made payments to beneficiaries¹ who were deceased according to Utah records.

BACKGROUND

In June 2022, SSA paid approximately \$106 billion under the Old-Age, Survivors and Disability Insurance and Supplemental Security Income programs to approximately 70 million beneficiaries.² Under these programs, payments terminate when the beneficiary dies.³

To identify and prevent payments after death, the *Social Security Act* requires that SSA establish a program under which states can voluntarily contract with SSA to provide it death data to match against its records.⁴ Accordingly, SSA and the states developed the Electronic Death Registration (EDR) process to improve the accuracy and timeliness of death information. Through EDR, States electronically submit death reports to SSA, and SSA verifies the Social Security number online and in real-time. If the decedent's data match SSA records, SSA posts the state death information to the Numident, an SSA database that stores personally identifiable information for all Social Security numberholders,⁵ and terminates payments to deceased beneficiaries. In addition to EDR, SSA receives death information from other sources, such as family members and funeral directors. SSA uses Numident information to create a file of death information that it shares as authorized, such as with other Federal benefit-paying agencies.⁶

We obtained data files that contained the personally identifiable information of 355,923 individuals the State of Utah recorded as deceased from May 1983 through December 2019. We matched these records against SSA's Enumeration Verification System and identified 331,091 Social Security numberholders whose Social Security number, name, and date of birth matched a deceased individual in the Utah death data. We then matched these data against SSA's April 2021 payment records. See Appendix A for information on our scope and methodology.

¹ We use the term "beneficiary" throughout this report in reference to Old-Age, Survivors and Disability Insurance beneficiaries and/or Supplemental Security Income recipients in current payment status.

² SSA, *Monthly Statistical Snapshot*, June 2022.

³ 20 C.F.R. §§ 404.311(b), 404.316(b)(1), and 416.1334.

⁴ *Social Security Act*, 42 U.S.C. § 405(r)(1).

⁵ SSA, *POMS*, GN 02602.050, A. (July 15, 2022).

⁶ Examples of other Federal agencies include the Railroad Retirement Board, Centers for Medicare and Medicaid Services, Internal Revenue Service, Department of Veterans Affairs, and Office of Personnel Management.

RESULTS OF REVIEW

We identified 44 beneficiaries whose personally identifiable information matched that of a deceased individual in the Utah death data files and referred the cases to SSA. We referred these cases to SSA in September and October 2021. SSA subsequently determined that 4 individuals were alive and confirmed the other 40 beneficiaries were deceased.

SSA terminated benefits to the 40 deceased beneficiaries and determined it issued approximately \$2.3 million in payments after death. Identification and termination of these payments prevented approximately \$533,000 in additional payments after death over 12 months.⁷ For example:

- An individual died in May 2000; however, his death information did not appear in SSA records. In August 2001, an identity thief filed for disability benefits using the deceased individual's identity. In February 2002, SSA approved the claim. SSA determined it issued \$481,652 in improper payments before it terminated the benefits in November 2021. We also referred this case to our Office of Investigations.
- A disability beneficiary died in June 2015. SSA records did not contain a date of death and therefore the benefit payments continued. SSA determined it issued \$125,386 in payments after death before it terminated the payments in October 2021. By working with the Department of the Treasury, SSA recovered approximately \$121,000 of the payments after death from the beneficiary's financial institution.
- In May 2013, SSA approved SSI payments to an individual living in a Medicaid-funded medical facility. SSA records indicated the beneficiary moved from the medical facility to his own household in September 2013. The beneficiary died in May 2014, but the death information did not appear in SSA records. SSA issued \$63,871 in payments after death before it terminated the payments in April 2022. SSA worked with the Department of the Treasury to recover \$59,282 in payments after death from the beneficiary's financial institution.

Utah began reporting death information through the EDR process in August 2006. Yet, as illustrated in Table 1, nearly all the deceased beneficiaries whom SSA improperly paid died after Utah began reporting deaths through EDR.⁸

Table 1: Deceased Beneficiaries' Year of Death

Year of Death	Number of Beneficiaries	Percent of Total Beneficiaries
2000	1	2.5
2001-2011	0	0.0
2012 Through 2019	39	97.5
Total	40	100

⁷ We based this estimate on the assumption that conditions remained the same for 12 months.

⁸ SSA issued payments after death to less than .001 percent of the 355,923 individuals who were deceased according to the Utah Department of Health.

We did not determine why this death information was not in SSA records or whether the State had previously reported the deaths to SSA. However, SSA rejects EDR reports that do not pass its formatting and identification tests to prevent posting erroneous death data to its records.⁹ We issued a separate report that assessed SSA's rejection of State-submitted EDR reports.¹⁰

AGENCY ACTIONS RESULTING FROM THE AUDIT

In September and October 2021, we referred to SSA the 44 cases where beneficiaries' personally identifiable information matched that of a deceased individual in the Utah death data files. SSA completed work on these cases in June 2022; therefore, we made no recommendations for corrective action.

AGENCY COMMENTS

SSA provided formal comments stating it had no comments on the report. The full text of SSA's comments is included in Appendix B.



Michelle L. Anderson
Assistant Inspector General for Audit

⁹ We do not assert the EDR process is the exclusive cause of unrecorded deaths on SSA records.

¹⁰ SSA, OIG, *The Social Security Administration's Rejection of State Electronic Death Registration Reports*, A-08-18-50499 (September 2020).

APPENDICES

Appendix A –SCOPE AND METHODOLOGY

To accomplish our objective, we:

- Reviewed Federal laws and regulations related to death matches with State agencies; the Social Security Administration’s (SSA) policies and procedures; and prior Office of the Inspector General reports.
- Obtained Utah Department of Health records data file and identified 355,923 individuals recorded as having died in Utah from May 1983 through December 2019. We matched these records against SSA’s Enumeration Verification System and identified 331,091 Social Security numberholders whose Social Security number, name, and date of birth matched deceased individuals in the Utah death data, including 44 numberholders who received Old-Age, Survivors and Disability Insurance benefits and/or Supplemental Security Income payments in April 2021. For the 44 beneficiaries, we:
 - Reviewed SSA’s systems and public records as necessary.
 - Initiated case referral to Denver region field offices in September 2021.
 - Referred the cases to SSA’s Office of Operations in October 2021.

We conducted our audit in Dallas, Texas, from September 2021 to June 2022. We matched the data used for this audit against Agency records and determined they were sufficiently reliable to meet our audit objectives. We assessed the significance of internal controls necessary to satisfy our audit objectives and determined that internal controls were not significant to our audit objectives; therefore, we did not assess the design, implementation, or operating effectiveness of internal controls. The primary entities audited were the Offices of the Deputy Commissioners for Operations and Systems. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix B – AGENCY COMMENTS



SOCIAL SECURITY

MEMORANDUM

Date: September 16, 2022

Refer To: TQA-1

To: Gail S. Ennis
Inspector General

From: Scott Frey 
Chief of Staff

Subject: Office of the Inspector General Draft Report “Match of Utah Death Information Against Social Security Administration Records” (A-06-21-51030) — INFORMATION

Thank you for the opportunity to review the draft report. We have no comments.

Please let me know if I can be of further assistance. You may direct staff inquiries to Trae Sommer at (410) 965-9102.



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