



# Semiannual Report to Congress

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**APRIL 1, 2022 – SEPTEMBER 30, 2022**

Social Security Administration  
Office of the Inspector General





It is my privilege to present this Semiannual Report to Congress, which highlights the most significant activities and accomplishments of the Social Security Administration (SSA) Office of the Inspector General (OIG) from April 1, 2022, through September 30, 2022.

During this reporting period, we remained focused on our core mission to serve the public through independent oversight of SSA's programs and operations. We continued to produce meaningful work through our audits and investigations of fraud, waste, mismanagement, and abuse in SSA's programs and operations. Our Office of Audit issued 29 reports, focusing on the areas we continue to consider to be SSA's top management and performance challenges. We also identified a new challenge area, managing human capital, noting that hiring and retention challenges are affecting SSA's growing workload backlog, including delays in disability claims processing.

In our ongoing commitment to maximizing our resources and increasing our impact, we focused on collaboration and innovation. OIG investigators served on 167 task forces and work groups, which permit us to share investigative leads, conduct joint operations, and develop communities of knowledge across federal, state, and local law enforcement. We also fulfilled our obligation under the *Bipartisan Budget Act of 2015* to provide Cooperative Disability Investigations program coverage to all states and territories, and the District of Columbia. Seeking to innovate the ways our investigators identify and investigate fraud, we leveraged information technology to modernize our investigative case management system and workloads. We streamlined and improved our public fraud reporting allegation triage process by refining intelligent automation functionality. Additionally, through the deployment of several reporting tools, we employed data analytics to provide real-time management information related to the status and progress of fraud investigations.

Believing that both OIG and SSA have a duty to the public to fight fraud in SSA's programs, we jointly held the second annual National Anti-Fraud Summit to understand and address fraud issues facing SSA. This year's Summit was opened by a speaker from the Office of Management and Budget (OMB), who spoke about "**Promoting Accountability through Cooperation among Agencies and Inspectors General**," a memorandum issued by OMB on December 3, 2021. The memorandum reinforces the importance of OIG-Agency collaboration and reaffirms that such collaboration can be accomplished while maintaining OIG independence. Consistent with those principles, OIG and SSA also worked together to

develop two important videos-on-demand to educate the SSA workforce about OIG's role and their responsibilities in working with OIG, and to break down artificial barriers to collaboration and communication. The videos were released during this reporting period and are mandatory viewing for all SSA employees.

Consistent with our strategic plan goals, we continue to invest in our workforce and seek to improve employee development. Our Professional Development Program (PDP) was initiated to enhance our leadership development, support workforce and succession planning, and further our mission. Through dedicated PDP funding this fiscal year, we approved 76 employees from across OIG to participate in leadership and management training programs. We also continue to support our employees' work-life balance by offering telework and remote work opportunities.

I look forward to continuing to work with SSA and Congress on our shared goals of improving Social Security programs and operations for the millions of people who count on SSA to safeguard taxpayer dollars.



**Gail S. Ennis**  
*Inspector General*

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<b>CARES Act</b>	<i>Coronavirus Aid, Relief, and Economic Security Act</i>
<b>CDI</b>	Cooperative Disability Investigations
<b>CI</b>	Child Insurance
<b>CMP</b>	Civil Monetary Penalty
<b>COVID-19</b>	novel coronavirus SARS-CoV2
<b>DATS</b>	Death Alerts Tracking System
<b>DDS</b>	Disability Determination Services
<b>DI</b>	Disability Insurance
<b>DoJ</b>	U.S. Department of Justice
<b>FEMA</b>	U.S. Federal Emergency Management Agency
<b>FISMA</b>	<i>Federal Information Security Modernization Act of 2014</i>
<b>FY</b>	fiscal year
<b>HCOP</b>	Human Capital Operating Plan
<b>HRA</b>	Human Resource Administration
<b>IG</b>	Inspector General
<b>NCSSMA</b>	National Council of Social Security Management Associations
<b>OA</b>	Office of Audit
<b>OASDI</b>	Old-Age, Survivors and Disability Insurance
<b>OI</b>	Office of Investigations
<b>OIG</b>	Office of the Inspector General
<b>OMB</b>	Office of Management and Budget
<b>PDP</b>	Professional Development Program
<b>PII</b>	personally identifiable information
<b>RSI</b>	Retirement and Survivors Insurance
<b>SSA or Agency</b>	U.S. Social Security Administration
<b>SSI</b>	Supplemental Security Income
<b>SSN</b>	Social Security number
<b>SSNAP</b>	Social Security Number Application Process
<b>WPC</b>	Whistleblower Protection Coordinator



**\$88,562,601**

**Monetary Accomplishments**

This number includes court-ordered restitution, recoveries, settlements, judgments, fines, civil monetary penalties (CMP), and estimated savings resulting from our investigations.



**\$1,107,101,647**

**Questioned Costs**

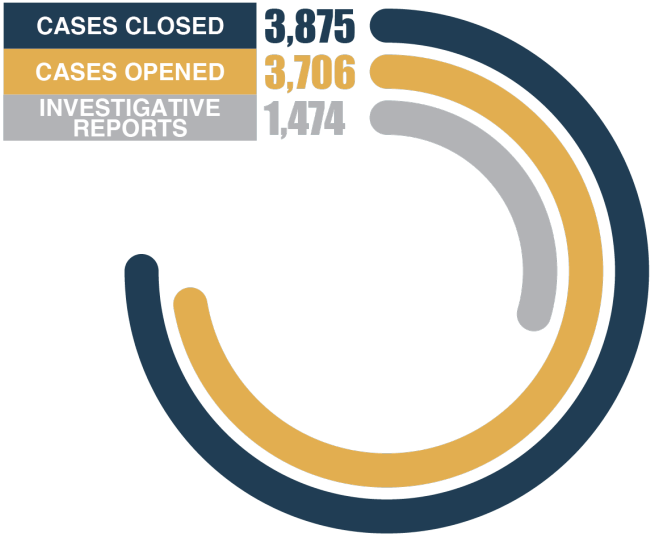
Questioned costs include SSA expenditures that we determined, based on our audits: (1) violated a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (2) were not supported by adequate documentation; or (3) were unnecessary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



**\$217,223,234**

**Funds Put to Better Use**

Funds put to better use are the expenditures that SSA could avoid by implementing our recommendations.



This includes Audit Reports, Audit Memorandum Reports, Informational Reports, Management Advisory Reports, and Congressional Status Updates on SSA Related Scams.

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



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

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

**106****Persons Referred to State and Local Prosecutors for Criminal Prosecution**

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

**304****Indictments/ Criminal Informations**

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

**114,364****Total Allegations Received**

This number includes **84,934** regular allegations and **29,430** imposter-scam related allegations.

**29,430****Imposter Scam Allegations Received**

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

**243****Criminal Convictions**

This number reflects the outcome of a criminal prosecution, which concludes in a judgment that the defendant is guilty of a crime charged.

**167****Task Forces/Working Groups**

During the reporting period, we were members of **167** task forces/working groups. This includes **25** related to COVID-19 fraud.

**557****Total Subpoenas Issued**

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

**484**

## Safety and Threats

During the reporting period, the OIG received **484** allegations related to employee safety issues, of which **178** involved alleged assault or harassment, **247** were associated with threats against SSA employees or buildings, and **59** involved other safety threats. OI **opened 69 cases and closed 51 cases** nationwide related to employee safety. OI shares jurisdiction with the U.S. Department of Homeland Security, Federal Protective Service.

**24**  
**\$1140**  
Cases  
Resolved

**\$127,403**  
in Penalties  
and Assessments  
imposed



**774**

**Administrative  
Actions**

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



**699**

**Subjects with  
Administrative  
Actions**

**112**

## Unimplemented Recommendations

To provide SSA with adequate time to implement our recommendations, we only report unimplemented recommendations 6 months after providing them to the Agency.

**\$5,190,145,785**

**Potential Cost Savings  
from Unimplemented  
Recommendations**

This figure reflects the dollar value of aggregate potential cost savings for all reports with unimplemented monetary recommendations.





# Investigations Overview

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- Allegations Received by Category
  - Disability Insurance Fraud and Cooperative Disability Investigations
  - COVID-19 Response Efforts
  - Supplemental Security Income Fraud
  - Retirement and Survivors Insurance Fraud
  - Social Security Number Misuse
  - Employee Fraud and Employee Safety
  - Whistleblower Retaliation



The Office of Investigations (OI) receives and evaluates allegations of fraud, waste, abuse, and mismanagement in SSA’s programs and operations, and takes appropriate action in coordination with federal, state, and local prosecutors. OI also investigates allegations of retaliation against whistleblowers who have made protected disclosures. Our investigations may result in criminal or civil prosecutions, Civil Monetary Penalties (CMPs), administrative sanctions, or administrative actions by SSA. We received 114,364 allegations during this reporting period, broken down by major category in the chart below.

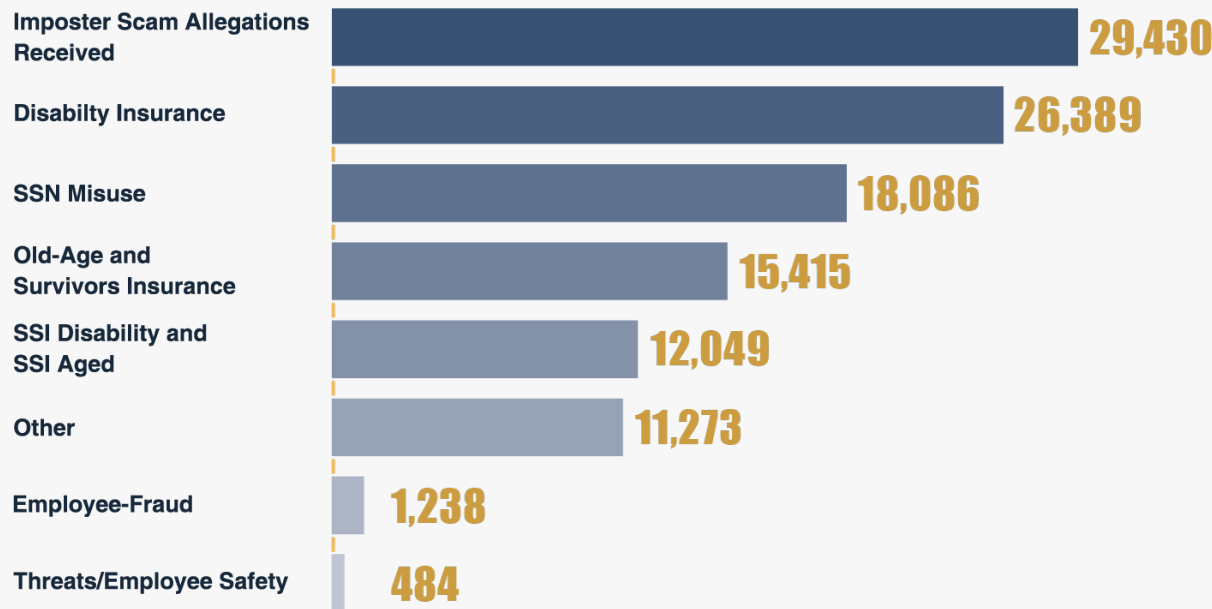
## Disability Insurance Fraud and Cooperative Disability Investigations

Disability insurance (DI) fraud comprises a significant part of our investigative workload. DI fraud includes, among other activities, concealing work activity or medical improvement while receiving disability benefits, representative payee misuse, and deceased payee fraud. Although OIG broadly investigates DI fraud, we have a dedicated CDI Program that specifically focuses on SSA’s disability programs.

A CDI unit consists of an OIG special agent who leads the unit and personnel from SSA, Disability Determination Services (DDS) state agencies, and state or local law enforcement partners. CDI units routinely investigate allegations of fraud before benefits are paid and support continuing disability reviews by providing evidence

## Allegations Received by Category

April 1, 2022 – September 30, 2022





for determinations. Stopping an improper payment before it occurs, or as soon as it is suspected, is in the interests of SSA, the OIG, and taxpayers. By combining federal and state resources and expertise, CDI units benefit not only Social Security programs, but also other federal and state programs, such as food and nutrition assistance, housing assistance, Medicare, and Medicaid. Since 1997, CDI units have improved disability program integrity by resolving questions of fraud in Social Security disability claims.

CDI units have contributed to a projected savings to taxpayers of approximately \$7.9 billion since inception of the CDI program. During this reporting period, the work of CDI units led to 574 disability claims being denied or ceased, \$32,756,233 in projected savings for SSA programs, and \$46,141,251 in projected savings for non-SSA programs. SSA and the OIG worked with state and local partners to successfully expand CDI coverage by the end of FY 2022, in accordance with the *Bipartisan Budget Act of 2015*. Fifty CDI units now cover fifty states, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Northern Mariana Islands, the U.S. Virgin Islands, and American Samoa. Below, we highlight three disability insurance cases.

#### — **Texas Woman Sentenced to Prison for Health Care Fraud Scheme**

Our investigators worked with the Texas Attorney General's Office Medicaid Fraud Control Unit on a case that involved a Texas woman who was assigned as representative payee for numerous SSA beneficiaries. Investigators discovered that she defrauded the Texas Medicaid program and Texas Medicaid Managed Care Organization. Additionally, the woman served as a representative payee for Supplemental

Security Income (SSI) and DI beneficiaries. She served as the owner/operator and landlord where the SSI and DI beneficiaries lived and charged each boarder from \$500 to \$700 a month. The money was supposed to cover certain basic needs, but the woman did not consistently provide for those basic needs, and at times left the beneficiaries to care for themselves.

Additionally, the woman rented properties from other landlords for \$1,000 to \$2,500 a month and placed five to seven residents in a property. She received money from SSA for the room and board. Rather than using the money as intended, she made one or two rental payments and then refused to pay the rent on the properties, resulting in their forcible evictions. She failed to account for the money she received from SSA and did not report the evictions. She used the money for her personal gain. The total fraud loss to the federal and state governments was \$1,784,818.

In March 2020, she pleaded guilty to health care fraud, wire fraud, and theft of government funds. In April 2022, a U.S. District Court judge in the Western District of Texas sentenced her to 5 years in prison, followed by 3 years of supervised release. The judge also ordered her to pay \$1,784,818 in restitution, including \$1,609,543 to the State of Texas Medicaid program, and \$175,275 to SSA.

#### — **Arkansas Man Sentenced to Two-and-a-Half Years in Prison for Defrauding SSA**

This CDI case involved an Arkansas man who had been receiving DI benefits since 2013. In his reports to SSA, he maintained that he was unable to work due to illness or injury. However, our investigation determined that he knew such statements were false because he had been able to work and had been working in and before May 2018. In July 2021, a jury found him guilty of theft of government funds and making a materially false, fictitious, and fraudulent statement to a federal government agency. While working, the man received over \$20,000 in disability benefits that he should

not have received. In May 2022, the U.S. District Court judge sentenced him to 2 years, 6 months in prison, 3 years of supervised release, and to pay restitution of \$20,530 to SSA.

#### Arkansas Couple Sentenced to Federal Prison for Social Security Fraud

This investigation involved a husband and wife who conspired to defraud SSA. The husband was initially entitled to DI benefits. In 2012, after reporting to SSA that he was no longer working, SSA reinstated his benefits and advised him to report if his medical condition improved or if he returned to work. In 2015, he worked as a school bus driver, but he did not report his employment to SSA. However, SSA learned of his work and advised him that he was no longer eligible for DI benefits because of his earnings.

In 2016, aided and abetted by his wife, the beneficiary contacted SSA to have his benefits reinstated expeditiously and reported in writing that he was not able to work due to his medical condition. In a report written by his wife and signed by the man, he reported to SSA that he could not “drive a big truck, keep log books, follow map/directions...carry on a conversation, count, concentrate, [and] follow instructions...” In fact, the husband had been working as a driver for a roofing company where he drove a truck, counted roofing materials, and performed other tasks. He conspired with his wife to hide his wages by having the company pay them to his wife. In 2017, SSA reinstated the husband’s DI payments. Later, in February 2021, SSA learned that he had been working since 2016. However, he and his wife continued to falsely report the nature of his work and his abilities. Further, his wife stated that she, not he, worked for the roofing company. In total, their deception led to an SSA fraud loss of \$167,757.

In March 2022, the man pleaded guilty to theft of government funds, and his wife pleaded guilty to theft of government funds and aiding and abetting. At sentencing, in June 2022, a U.S. District Court judge committed each to 6 months of prison, followed by 3 years of supervised release. The judge also ordered restitution, jointly and severally, to SSA of \$167,757.

## COVID-19 Response Efforts

The OIG plays an important role in addressing COVID-19-related fraud throughout the federal government. Social Security Number (SSN) misuse, including identity theft, is a common thread running through a substantial number of pandemic investigative cases. To address this pressing issue, during this reporting period, we participated in 25 COVID-19 fraud-related workgroups and collaborated with other federal law enforcement entities on joint investigations related to the COVID-19 pandemic, including Unemployment Insurance (UI) fraud and Paycheck Protection Program (PPP) fraud. We participated in the National COVID-19 Fraud Enforcement Taskforce, led by the Deputy Attorney General of the United States. We also worked with other federal, state, and local agencies to pursue SSN misuse and other crimes committed in relation to PPP fraud. Below, we highlight one COVID-19 relief case.



### ■ **South Dakota Woman Sentenced for Money Laundering**

This *Coronavirus Aid, Relief, and Economic Security (CARES) Act* case involved a South Dakota woman who participated in a wire fraud scheme to fraudulently obtain CARES Act unemployment benefits. As part of the scheme, other participants unlawfully obtained, possessed, and shared with one another the personally identifiable information (PII) of various individuals. The PII was used to apply for and fraudulently obtain state unemployment benefits. From at least May 2020 through at least November 2020, the woman allowed the fraudulently obtained payments to be deposited into her bank account. She then transferred the payments to other participants in the scheme at their direction as well as kept some of the funds for her own use.

In December 2021, she pleaded guilty to money laundering and in April 2022, a U.S. District Court judge sentenced her to 2 years of probation and ordered her to pay restitution of \$8,200 to Commonwealth of Massachusetts, Department of Unemployment Assistance, and \$12,100 to Washington State, Employment Security Department. SSA OIG assisted in the investigation by conducting interviews and helping to execute the search and arrest warrants along with officers from the other law enforcement agencies. We investigated this case with the U.S. Department of Labor OIG, the Internal Revenue Service-Criminal Investigation, and the South Dakota Division of Criminal Investigation.

## Supplemental Security Income Fraud

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

### ■ **Louisiana Woman Sentenced to Probation for Theft of Social Security Funds**

We investigated an SSI recipient after an SSA Claims Representative alerted the OIG that the woman had intentionally concealed her bank account and three properties. According to court records, the woman had initially applied for SSI in 2012 and was denied. She submitted a subsequent application in 2015 but concealed her bank account, a \$200,000 insurance settlement, and property. Her failure to report this information allowed her to fraudulently receive over \$31,000 in SSI. As a result of our investigation, in February 2022, she pleaded guilty to theft of government funds and in May 2022, a U.S. District Court judge sentenced her to 6 months of home detention, 5 years of probation, and ordered restitution to SSA of \$31,061.

### ■ **South Carolina Woman Sentenced to Prison for Making False Statements to Receive Benefits**

A South Carolina woman pleaded guilty to making false statements in order to receive DI, SSI, and Child Insurance (CI) benefits. According to court documents, in 1997, the woman applied for DI for herself and CI for her child, claiming she became unable to work in 1996. She agreed to notify SSA if her medical or work situation changed or if she received workers' compensation or other disability benefits. SSA approved her application and gave her DI payments dating back to 1996, as well as the CI benefits for her child.

In 2004, New Jersey state DDS determined she was no longer disabled. The woman appealed this determination, falsely representing that she had not earned income when, in fact, she had. She also falsely claimed someone else had used her SSN. She lost the appeal. In 2007, the woman filed new applications for DI and SSI benefits. She reported to SSA that she was unable to work and had not worked for 15 years. Although SSA initially denied her claims, she appealed and was awarded benefits retroactively to 2007. As a result of her entitlement to DI benefits, the woman received CI benefits on behalf of her child and became entitled to Medicare. She also received UI and Temporary DI benefits from the State of New Jersey.

The woman's entitlement to benefits was based on false statements. She had been working since 2004 and continued working until 2014 using her own name with another individual's SSN. The woman received \$136,879 in SSA benefits she was not entitled to receive.

In March 2021, the woman pleaded guilty to Social Security fraud, and in June 2022, she was sentenced to 2 years, 4 months in prison, followed by 2 years of supervised release.

She was also ordered to pay \$781,484 in restitution, which would cover the amount SSA lost plus \$644,605 in Medicare benefits.

## Retirement and Survivors Insurance Fraud

These investigations pertain primarily to Retirement and Survivors Insurance (RSI) benefits, including deceased payee fraud, representative payee misuse, false statements about marital or parental status in applying for survivors' benefits, and other related types of fraud. Below, we highlight four RSI cases.

### ■ **Eleven Charged with Over \$1.3 Million in SSA Benefits Fraud**

Prosecutors in Phoenix, Arizona indicted 11 individuals in connection with our investigation into the theft of \$1.3 million in SSA benefit payments. The individuals accessed funds intended for deceased SSA beneficiaries whose deaths were not reported to SSA. In addition to the criminal cases resulting in the theft of more than \$1.3 million, SSA used its debt collection and reclamation authority to recover \$1,195,333 in nine other matters that were resolved without criminal charges.

### ■ **Nigerian Woman Sentenced for Scamming SSA and the Federal Emergency Management Agency Out of Nearly \$1 Million**

In a joint investigation with Department of Homeland Security Office of the Inspector General and the U.S. Postal Inspection Service, agents in our Atlanta Field Division investigated a Nigerian national involved in

a conspiracy that defrauded SSA and the Federal Emergency Management Agency (FEMA) of nearly \$1,000,000.

The woman and her co-conspirators participated in a scheme using SSA's online system to file fraudulent retirement claims containing stolen PII. They also used FEMA's online system to file fraudulent claims for emergency disaster relief also using stolen PII. They directed payment of SSA and FEMA benefits to bank accounts that they had fraudulently opened in other people's names. As part of the conspiracy, after obtaining the funds via wire fraud into the bank accounts, the co-conspirators used debit cards associated with the accounts to transfer the funds to several companies they owned, making it appear as if the stolen funds were legitimately obtained.

In November 2021, the woman pleaded guilty to conspiracy to commit money laundering. In April 2022, a U.S. District Court judge sentenced her to 2 years, 6 months in prison. She was also ordered to pay \$949,616 in restitution, \$681,588 to SSA and \$268,028 to FEMA. The Nigerian national is also subject to removal proceedings from the United States once she completes her prison term.

#### ■ **Iowa Man Sentenced to Prison for Making False Statements to the Social Security Administration**

In an investigation involving survivors' benefits, we investigated an Iowan father who was the representative payee for his three children. According to the plea agreement, in June 2003, the man applied to be representative payee for his minor children following the death of their mother. When applying, he acknowledged his responsibilities to use the funds on their behalf for their care and support.

The man periodically completed reports with SSA, one as late as 2016, that stated the children were still in his care and he was using all of the funds for the care and support of the children. The man continued

to receive benefits for the children through 2017; however, one of the children left his care in 2013, and by 2015, the other two children had also left his care. During this time, he converted some of the benefits for his own personal use.

In January 2021, the representative payee pleaded guilty to false statements. In May 2022, a U.S. District Court judge sentenced him to 2 years in prison, followed by 3 years of supervised release. The judge also ordered him to pay restitution to SSA of \$371,356.

#### ■ **Representative Payee Ordered to Pay Restitution for Failing to Report Beneficiary's Death**

We investigated an Indiana woman serving as a representative payee but failed to report a beneficiary's death to SSA. Representative payees are required to report to SSA any changes that would potentially affect benefit eligibility, including a beneficiary's death. In this case, the woman became the representative payee for her father's DI and Retirement Insurance benefits in 2009. In 2010, the beneficiary passed away but the woman did not report the death to SSA. As a result, SSA continued to pay the woman her deceased father's benefits until 2021, totaling over \$192,000. In September 2021, the representative payee pleaded guilty to mail fraud. In May 2022, a U.S. District Court judge sentenced her to 3 years of probation and 1 year of home confinement. The judge also ordered her to pay \$192,659 in restitution to SSA.

## Social Security Number Misuse

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

### ■ **Elderly New York Woman Pleaded Guilty to Stealing Nearly \$655,000 in Social Security and New York City Benefits**

We investigated a New York woman who used three identities and SSNs to fraudulently collect Social Security benefits and Human Resource Administration (HRA) benefits from the city of New York. The woman applied for three SSNs in 1960 and eventually was awarded SSA benefits in 1994 under two of the identities. Additionally, she obtained driver's licenses and non-driver identification cards under all three names. Further, she applied for and was awarded HRA benefits between 1993 and 1996 under her multiple identities.

In furtherance of her scheme, she kept two separate bank accounts for her Social Security benefits, two Post Office boxes, and obtained passports under her name and her aliases. Her decades long scheme was discovered after having her driver's license renewed; by then she had fraudulently collected \$654,801 in benefits. The woman pleaded guilty to second-degree grand larceny in May 2022. The judge sentenced her to 5 years of probation and ordered her to pay restitution of \$388,322 to SSA and \$266,479 to HRA.

## Employee Fraud and Employee Safety

Public integrity investigations are critical to ensuring we maintain the public trust in SSA's programs and operations. We must take swift action concerning allegations against employees who may have misused their position for personal gain or violated other laws or regulations in the performance of their official duties. We also must act when the safety of SSA employees is threatened. Below, we highlight one employee fraud and one employee safety case.

### ■ **Former SSA Employee Sentenced to Prison for Defrauding SSA**

This case involved a former SSA employee who conspired with others to fraudulently obtain Social Security benefits intended for beneficiaries. The California man was an SSA Operations Supervisor in several field offices, including Lodi and Sacramento. He devised a scheme with two other persons in which they used PII obtained from SSA records to divert the funds of beneficiaries.

In 2015, the former employee presented the scheme to his two accomplices, one of whom was a federal law enforcement officer employed by the Federal Protective Service to provide protective service at SSA offices. As part of the scheme, the former employee supplied the PII accessed from SSA records to his accomplices. They used the PII to divert direct deposited payments from the true beneficiaries' accounts and place the funds into online bank accounts that they controlled. They withdrew the money through debit cards and ATM withdrawals and split it among the trio.



Their scheme continued until October 2018 and affected over 200 beneficiaries and accrued a monetary fraud loss of \$696,912. In June 2019, the former employee pleaded guilty to theft of government property, aggravated identity theft, and conspiracy to defraud and commit offenses against the United States. In July 2022, a U.S. District Court judge sentenced him to 4 years in prison, and 2 years of supervised release. The judge also ordered him to pay restitution of \$696,912 to SSA.

■ **Tennessee Man Sentenced to Prison for Calling in Bomb Threat and Being a Convicted Felon in Possession of a Firearm**

On April 22, 2021, a man contacted an SSA office in Memphis, Tennessee, for the status of his benefit claim and was told his claim was denied. He then called back and threatened to “blow up” the Memphis Social Security Office. Following the call, a search of the man’s home revealed a firearm that he was prohibited from having due to a prior felony conviction. In March 2022, he pleaded guilty to being a felon in possession of a firearm and committing a false threat. In June 2022, the man was sentenced to serve 7 years in prison, followed by 3 years of supervised release.

## Whistleblower Retaliation

Section 5(a)(20) of the *Inspector General Act of 1978*, as amended (*IG Act*), requires SSA OIG to provide a detailed description of any instance of whistleblower retaliation, including information about the official found to have engaged in retaliation and what, if any, consequences the establishment imposed to hold that official accountable. There are no known instances of retaliation to report for this reporting period.

# Audit Overview

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SSA OIG Identified Over \$1.3 Billion  
in Potential Cost Savings

Potential Cost Savings from  
Unimplemented Recommendations

Improper Payments

Significant Audit Findings During the  
Reporting Period



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

These challenges include: (1) **managing human capital**; (2) **improving service delivery**; (3) **protecting the confidentiality, integrity, and availability of SSA's information systems and data**; (4) **modernizing information technology**; (5) **improving administration of the disability programs**; (6) **improving the prevention, detection, and recovery of improper payments**; and (7) **responding to the COVID-19 pandemic**. We also conduct reviews at the request of Congress.

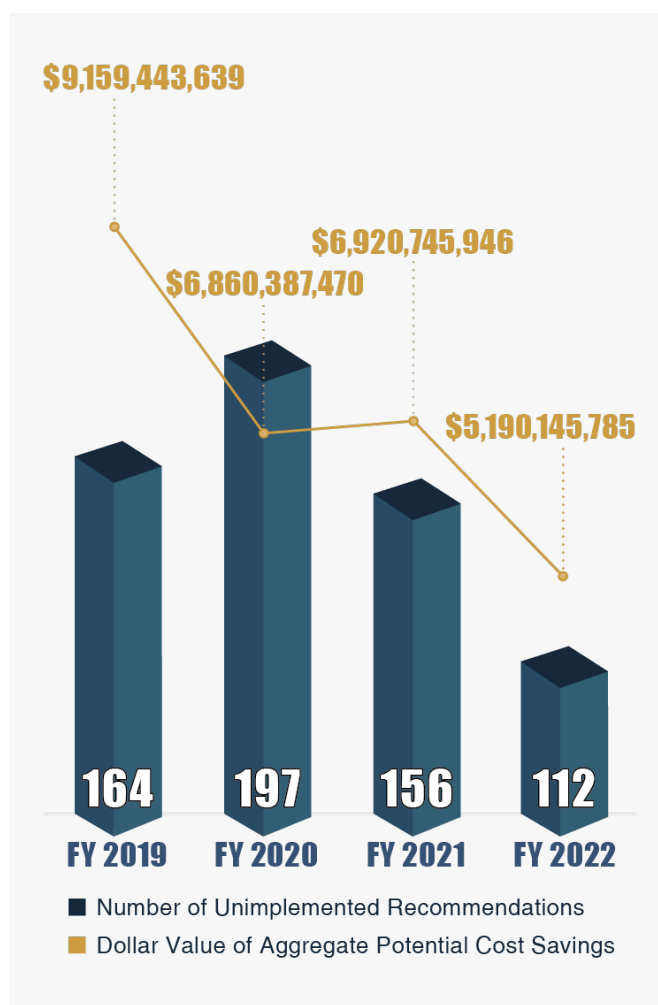
## SSA OIG Identified Over \$1.3 Billion in Potential Cost Savings

This reporting period, we issued 29<sup>1</sup> audit reports. This includes 10 audit reports with recommendations related to over \$1.3 billion in potential cost savings, and 19 reports with nonmonetary recommendations (these include 7 reports with no recommendations). See **Appendix B** and **Appendix C** for statistical tables showing potential cost savings and **Appendix D** for the full list of reports issued during this reporting period.

Reports with no recommendations included two informational reports (related to **SSA's workload statistics during the COVID-19 Pandemic** and **data provided to support issuance of Economic**

**Impact Payments**); a Congressional Response Report (related to **SSA's Appeals Council workloads**); an audit of the **development of SSA's Preliminary Claims System** (report noted that specific recommendations would be included in another audit report); an audit **matching Utah death information against SSA records** (SSA took corrective action on records during the audit); a **single audit of Texas' disability program**; and the **summary of the Audit of SSA's Information Security Program and Practices for Fiscal Year (FY) 2022** (the full report with recommendations will only be issued to SSA).

## Potential Cost Savings from Unimplemented Recommendations



1. This includes 21 Audit Reports, 4 Audit Memorandum Reports, 2 Informational Reports, and 2 Management Advisory Reports.

## Improper Payments

According to a **Social Security Basic Facts** sheet, in 2022, an average of 66 million Americans per month will receive a Social Security benefit, totaling over 1 trillion dollars in benefits paid during the year. Given the magnitude of SSA payments, even the slightest error in the payment process can result in millions of dollars in over or underpayments. SSA's Office of Analytics, Review, and Oversight estimated that in FY 2021, SSA made approximately \$7.4 billion in improper payments. Of those, \$6 billion were overpayments and \$1.4 billion were underpayments.<sup>2</sup>

We issued thirteen audit reports during this period in response to the management challenge, "Improve the Prevention, Detection, and Recovery of Improper Payments." Our work related to this management challenge identified almost \$554 million in questioned costs and almost \$80 million in funds put to better use, and included 34 recommendations.

We continuously engage SSA to ensure timely resolution of all recommendations. As shown in detail in **Appendix F**, SSA had not implemented 19 significant monetary recommendations from FYs 2017 through 2021, offering potential savings of more than \$3 billion. As shown on the preceding chart, potential cost savings from all unimplemented recommendations decreased from \$6.9 billion to about \$5.2 billion from FY 2021 through FY 2022. The number of unimplemented recommendations also decreased from 156 to 112 over the same period.<sup>3</sup>

## Significant Audit Findings During the Reporting Period

### ■ The Social Security Administration's Mail Processing During the COVID-19 Pandemic (**A-08-21-51115**)

In response to the COVID-19 pandemic, in March of 2020, SSA limited in-person services at its offices and encouraged customers to use its online and telephone options. As a result, required documents, previously hand-delivered by in-office customers, now reached SSA offices by U.S. mail. This significantly increased the volume of U.S. mail to SSA facilities at a time when approximately 90 percent of SSA staff were working remotely, and onsite staff was limited by occupancy restrictions.

We conducted this audit to determine whether SSA had adequate controls over mail processing during the COVID-19 pandemic. As a result of initial observations of SSA's mail processing that were concerning, OIG released an interim report on July 29, 2021, **The Social Security Administration's Processing of Mail and Enumeration Services During the COVID-19 Pandemic**, so that Agency officials could begin taking corrective action on its findings. Based on our interim report, SSA established procedures and timeliness guidelines to better manage its mail workload. As of January 2022, SSA reported approximately 99 percent of its offices were meeting the new timeliness guidelines.

This final report found that SSA could implement additional changes to facilitate timely and efficient processing of mail. We made eight recommendations for SSA to improve management of mail at its offices. SSA agreed with our recommendations and said they are pursuing automation options

2. SSA Office of Analytics, Review, and Oversight, Title II and Title XVI Payment Accuracy Reports for Fiscal Year 2021.

3. To provide SSA adequate time to implement our recommendations, we only report unimplemented recommendations 6 months after providing them to the Agency. The FY 2022 figure includes audits issued through March 31, 2022, for comparison with mid-FY (March 31) numbers in FYs 2019 through 2021, as reported in prior years' fall semiannual reports. We will report end of year (September 30) figures for FYs 2019 through 2022 in the Spring 2023 Semiannual Report.



to improve mail intake and processing, and developing an online process to submit forms and documentation.

## - The Social Security Administration's Enumeration Services During the COVID-19 Pandemic (A-15-21-51015)**

One of SSA's mission-essential functions is enumeration, the process of assigning SSNs. During the enumeration process, SSA issues an original or replacement Social Security card to each individual assigned an SSN. We reviewed non-automated enumeration services (i.e., in-person and mail-in SSN applications) for original and replacement SSN cards during the COVID-19 pandemic. The audit found SSA staff did not consistently comply with established enumeration policies and procedures or temporary enumeration guidelines, and the Agency did not have adequate controls over managing evidentiary documents submitted to support SSN card applications during the COVID-19 pandemic.

We made ten recommendations to ensure compliance with policies and improve controls over managing evidentiary documents submitted to support SSN card applications during the COVID-19 pandemic. SSA agreed with all but two recommendations. SSA disagreed with recommendation (2), Update quality control reviews to include comparison of the Social Security Number Application Process (SSNAP) inputs to an applicant submitted Form SS-5 and evidentiary documents, and provide feedback to the technicians who made input errors (such as race and ethnicity) or did not use the appropriate evidentiary documents. SSA also disagreed with recommendation (3), Revise enumeration policy to include clear instructions for when Form SSA-5002 is required and how to properly document the form. SSA's reasons for disagreeing and our responses are further discussed below in **Appendix E**, "Significant Management Decisions with Which the Inspector General Disagreed," and pages 21 and Appendix H of the audit report.

## - The Social Security Administration's Human Capital Planning (A-02-19-50866)**

Federal regulation defines specific requirements for agency human capital operating plans, such as SSA's Human Capital Operating Plan (HCOP). Federal agencies must integrate their strategic human capital management processes into agency planning and management processes and seek to continuously improve human resource service delivery. The Human Capital Framework guides agencies to effectively manage their talent through sound talent management practices and provides talent management strategies to support and shape an organization's current workforce, while preparing for the future. We conducted this review to determine whether SSA is complying with strategic and talent management human capital planning requirements.

SSA is not complying fully with those strategic and talent management human capital planning requirements, including the requirement that it integrate its human capital strategies in its planning. Given the limited human-capital information in SSA's planning documents, we could not determine how SSA will address its workforce challenges, including mitigating losses due to retirements and the resulting loss of institutional knowledge. SSA's planning documents also lack information on the talent-management strategies needed to shape its current and future workforces, including how it will close staff skills gaps. Also, while SSA has succession plans for its higher-level management positions, it does not have succession plans for other staff. Per SSA's reporting, approximately 24,000 of its 60,000 employees will be eligible to retire by FY 2027. SSA's planning documents lack descriptions of the hiring and recruitment plan needed to address the upcoming retirement wave.

We made five recommendations for SSA to improve its human capital planning, including that it fully integrate human-capital management strategies in its planning

documents; align its HCOP with all its strategic goals and initiatives; and develop human-capital strategies in its HCOP that specifically describe how it will acquire the future workforce needed to successfully fulfill its mission, including plans to address its upcoming retirement wave. SSA agreed with our recommendations.

- Students Whose Benefits Were Erroneously Terminated When They Reached Age 18 (A-09-19-50823)**

The Old-Age, Survivors and Disability Insurance (OASDI) program provides monthly benefits to retired and disabled workers, and certain family members and survivors. For workers' children to be entitled to student benefits, they must attend an educational institution full time that provides elementary or secondary level courses and be age 19 years and 2 months, or younger. We conducted this review to determine whether SSA had adequate controls to ensure children who reached age 18 and still attended school received benefits.

SSA did not have adequate controls to ensure children who reached age 18 and still attended school received benefits. SSA did not properly continue benefits for 87 of the 100 students in our sample once they reached age 18, which resulted in \$357,872 in underpayments. Based on our sample results, we estimate SSA underpaid 14,470 beneficiaries approximately \$59.5 million. We also concluded SSA employees incorrectly input student information on beneficiaries' records, which resulted in the termination of benefits for students aged 18 despite evidence of their continuing school enrollment. Further, SSA's system generally did not create alerts instructing SSA employees to determine whether students were still due benefits past age 18.

We made five recommendations for SSA to take corrective action to improve controls to ensure beneficiaries who reach age 18 and still attend school receive benefits to which they are entitled. SSA agreed with our recommendations.

- Incorrect Old-Age, Survivors and Disability Insurance Benefit Payment Computations that Resulted in Overpayments (A-07-18-50674)**

When determining monthly benefit amounts, SSA reviews entitlement factors, including a beneficiary's age, earnings, and benefit type. SSA makes incorrect benefit computations when employees enter the wrong information into SSA's systems or incorrectly calculate benefits by basing calculations on inaccurate information. When SSA detects an error or obtains accurate information, it corrects the benefits and establishes an overpayment or issues an underpayment. We conducted this review to determine whether SSA could have avoided overpayments resulting from incorrect OASDI benefit payment computations.

We estimated that SSA could have avoided approximately 73,000 overpayments totaling more than \$368 million, if it had effective controls over benefit-computation accuracy. We made three recommendations to improve the accuracy of computations that should reduce SSA overpayments and underpayments. SSA agreed with our recommendations.

- The Social Security Administration's Appeals Council Workloads (A-12-20-50986)**

In response to a request from the House of Representatives Committee on Ways and Means, Subcommittee on Social Security, we updated our 2014 review of SSA's Office of Appellate Operations' efforts to improve the timeliness and quality of Appeals Council decisions and assessed the trends in reversal and remand rates from federal courts.

Since our 2014 report, the Appeals Council took steps to improve customer service by reducing pending levels and processing times of its request for review workload. Compared to FY 2014, the Appeals Council lowered its pending workload by 62 percent and reduced average processing time by 29 percent. SSA achieved these results by maintaining a

consistent number of adjudicators, providing employee training, enhancing its business processes, and implementing system enhancements. From FYs 2014 to 2020, federal court-remand rates averaged 48 percent and has remained around 50 percent for decades.

To address the court remand rate, SSA created a strategic initiative in FY 2022 to undertake an evidence-based analysis of court remands and identify actionable improvements in its policies and processes. SSA established a Steering Committee to oversee this process. The Committee includes staff from the Offices of Analytics, Review, and Oversight; General Counsel; Hearings Operations; and Retirement and Disability Policy. We did not make recommendations to SSA in the June 2022 report.

## ■ **SSA's Challenges and Successes in Obtaining Data to Determine Eligibility and Payment Amounts (A-01-21-51029)**

SSA must obtain beneficiaries' data on such factors as income, resources, and living arrangements, to determine benefit eligibility and payment amounts. As beneficiaries do not always fully comply with the requirement to report to SSA any change in circumstances, obtaining data from external sources, such as other Federal and State agencies and financial institutions, is critical to preventing and detecting improper payments. SSA has more than 3,000 data-exchange agreements which typically take 12 to 18 months to establish and an additional 6 to 18 months for testing, validation, and production. Our audit objective was to review SSA's efforts to implement new incoming data exchanges to reduce its reliance on beneficiaries' self-reporting information that could affect their eligibility and payment amounts.

Although SSA has made progress implementing data exchanges to reduce its reliance on beneficiaries' self-reporting information, it still has work to do. While some of the challenges the Agency encounters when

entering into data exchanges are beyond its control, the Agency could improve its process by implementing a centralized system for administering data exchanges and consider pursuing legislative changes to obtain the data it needs.

We recommended SSA implement a centralized, interactive, user-friendly system for administering data exchanges and submit legislative proposals in FY 2024 for data the Agency does not have authority to obtain. SSA agreed with our recommendation to implement a system for administering data exchanges but disagreed with our recommendation to submit legislation. According to SSA, the decision to pursue data-exchange-related legislation is, in most cases, driven by factors other than a need for legal authority. We recognize the decision to pursue data-exchange-related legislation may be driven by other factors. However, SSA should continue to seek legislative changes to obtain data that it cannot obtain through other means.

## ■ **Agile Software Development at the Social Security Administration (A-14-20-50947)**

The Agile software development methodology takes an iterative approach to incrementally deliver software. Organizations use Agile processes to concurrently gather requirements as well as design, develop, and test software in small iterations. Our audit objective was to determine whether SSA implemented appropriate controls and practices to manage its Agile software development projects.

SSA implemented some appropriate controls and practices to manage its Agile software development projects. However, we identified opportunities for the Agency to improve its controls, implement additional controls, and mature its use of the Agile methodology. SSA developed flexible Agile development guidance for some areas, but it did not sufficiently mandate, and its quality assurance processes did not enforce, the use of some key Agile best practices.

We made 12 recommendations to revise Agency guidance, policies, and procedures; leverage strategic-level portfolio planning capabilities; create standardized reports to be used for all Agile projects; and institute a program of executive-level Agile coaching. SSA agreed with all of our recommendations except for the one to “strengthen its controls to more effectively enforce implementation of the updated Agile guidance among projects and teams.” The Agency stated it has a formal quality assurance process that includes the best practices and artifacts noted as findings in our report. While this process plays an important role, we believe SSA may also be able to use other controls to strengthen its implementation of Agile guidance. We have included their comments and our response in **Appendix E**, “Significant Management Decisions with Which the Inspector General Disagreed,” below.

## Summary of the Audit of the Social Security Administration’s Information Security Program and Practices for Fiscal Year 2022 (A-14-22-51179)

SSA OIG engaged Grant Thornton LLP (Grant Thornton) to conduct this performance audit in conjunction with the audit of SSA’s FY 2022 financial statements. The audit objective was to determine whether SSA’s overall information security program and practices were effective and consistent with *Federal Information Security Modernization Act of 2014* (FISMA) requirements, as defined in the FY 2022 core Inspector General (IG) FISMA reporting metrics.

Grant Thornton concluded SSA’s overall security program was “Not Effective.” Although SSA had established an Agency-wide information security program and practices, Grant Thornton identified numerous deficiencies that may limit the Agency’s ability to adequately protect its systems and information. While SSA continued executing its risk-based approach to strengthen controls over its information systems and address

weaknesses, Grant Thornton’s audit continued to identify persistent deficiencies in both the design and operation of controls related to the FY 2022 core IG FISMA reporting metrics. Grant Thornton stated that SSA should make protecting its networks and information systems a top priority and dedicate the resources needed to protect the confidentiality, integrity, and availability of information the American public entrusts to SSA.

Grant Thornton recommended that, to be consistent with the FISMA requirements, SSA should strengthen its information security risk-management framework; enhance information technology oversight and governance to address these weaknesses; and adhere to its information security policies, procedures, and controls. SSA should continue making protecting its networks and information systems a top priority; consider automation and software to replace manually intensive processes; and dedicate additional resources, if needed, to ensure the appropriate design and operating effectiveness of its information security controls and prevent unauthorized access to sensitive information. In addition to these recommendations, Grant Thornton provided SSA nine overarching recommendations to address the identified issues. SSA OIG commented that SSA must improve its risk management processes and ensure the appropriate design and operating effectiveness of information security controls. SSA stated that protecting its networks and information remains a critical priority.



# Legal Overview

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- Section 1140 Civil Monetary Penalty Program
- Review of Legislation and Regulations
- Whistleblower Protection Coordinator Education



## Section 1140 Civil Monetary Penalty Program

Section 1140 of the *Social Security Act*, as amended (Section 1140) authorizes a civil monetary penalty (CMP) to protect the public from advertisements, solicitations, and other communications (including Internet websites and scam telephone calls) that may convey the false impression that SSA approved, endorsed, or authorized the communication. SSA's CMP program to enforce Section 1140 has been delegated to the IG and has been an effective administrative enforcement alternative when criminal or civil prosecution is declined or not feasible. Section 1140 prohibits people and companies from misleading consumers by giving a false impression of an official association with, or endorsement by SSA. It also prohibits the reproduction and sale of SSA publications and forms without authorization and places restrictions on the charging for services that SSA provides to the public without charge.

During the reporting period, we resolved 24 Section 1140 cases and imposed \$127,403 in penalties resulting from 1140 violations. In one case, the first of its kind under Section 1140, we imposed, via default, a \$19,400 penalty against an individual that presented an altered SSA form to a foreign government for the purpose of circumventing applicable laws and regulations pertaining to an international totalization agreement on Social Security benefit eligibility. Further, we continued efforts to protect consumers from SSA-related scam calls by seeking penalties against U.S. telecommunications companies, acting as gateway carriers, who profit by accepting these scam calls into the U.S. telecommunications system and passing them onto unsuspecting consumers. We have initiated 21 cases against gateway telecommunications companies. As a result, many of these companies have begun to take more proactive steps to prohibit scam calls from entering the U.S. During the reporting period, we imposed a penalty of \$66,000 against a Texas-based telecommunications company through default. We also imposed a \$18,000

penalty through settlement against a Florida telecommunications company for transiting SSA-related scam calls.

## Review of Legislation and Regulations

Section 4(a)(2) of the *IG Act*, requires the OIG to review existing and proposed legislation and regulations, and make recommendations concerning the impact of such legislation or regulations on the economy and efficiency of, or the prevention and detection of fraud in SSA programs and operations. In addition to communicating directly with congressional staff as needed to discuss legislative issues, below are examples of the way we accomplished this statutory requirement during this reporting period.

### **Reviewed proposed legislation and regulations, including the following:**

- A proposal to strengthen whistleblower protections for employees of contractors, grantees, and other recipients of government funding.
- A proposal to maintain the shared data analysis capabilities of the Pandemic Analytics Center for Excellence after that entity's sunset date. A new entity would be formed to collaborate with Inspectors General (IG) and to conduct audits, investigations, inspections, evaluations, and reviews.
- A proposal to exempt information related to a federal agency's information security program or practices from disclosure under the *Privacy Act of 1974*, as amended, if the disclosure could reasonably be expected to lead to, or result in, certain categories of harm to a federal agency's information system or information contained within the system.

- A proposed bill ensuring that all overtime hours worked by law enforcement officers, in excess of law enforcement premium pay limitations, are counted when calculating their retirement annuity benefits.
- A proposed amendment to the *IG Act*, requiring IGs to notify a non-governmental organization or business entity if an audit, evaluation, inspection, or other non-investigative report specifically identifies the organization or entity, regardless of whether they are the subject of that report, and allowing the organization or entity to submit a response and have such response included in the final IG's report.
- Proposed amendments to the *Inspector General Empowerment Act* that would implement briefings on IG investigations at the request of congressional committees, and term limits for IGs.
- A package of proposals to reduce improper payments in high-risk programs, including the establishment of a Federal Real Anti-Fraud Directorate within the Office of Management and Budget. This package would also change the frequency of certain compliance reporting requirements for IGs.

employees, and over 8,000 contractors, about the OIG, whistleblower rights and remedies, and the functions of the WPC. The OIG WPC team also produced a tri-fold pamphlet for distribution to SSA and SSA OIG employees and contractors, created virtual posters for display on SSA Headquarters Television, and is developing similarly themed posters for display in SSA offices, all on whistleblower rights and protections.

## Whistleblower Protection Coordinator Education

Section 3(d) of the *IG Act* requires that the IG designate a Whistleblower Protection Coordinator (WPC) to carry out a number of key functions, including educating SSA employees and managers about prohibitions on retaliation for protected disclosures. Additionally, the WPC is responsible for educating employees who have made or are contemplating making a protected disclosure about the rights and remedies against retaliation for protected disclosures. The OIG WPC team launched an education campaign during this reporting period reaching all SSA and SSA OIG employees, and contractors. Working collaboratively with SSA, the team developed and released an educational video in August 2022, educating over 60,000 SSA and SSA OIG



# Appendix A-P

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- **Appendix A:** Reporting Requirements
- **Appendix B:** Reports with Questioned Costs
- **Appendix C:** Reports with Funds Put to Better Use
- **Appendix D:** Office of Audit Reports Issued
- **Appendix E:** Significant Management Decisions with Which the Inspector General Disagreed
- **Appendix F:** Significant Monetary Recommendations from Prior Fiscal Years for Which Corrective Actions Have Not Been Completed
- **Appendix G:** Significant Non-Monetary Recommendations from Prior Fiscal Years for Which Corrective Actions Have Not Been Completed
- **Appendix H:** Open Recommendations and Reports with Unimplemented Recommendations
- **Appendix I:** Audit Reports Issued Prior to the Reporting Period for Which No Management Decision Had Been Made by the End of This Reporting Period
- **Appendix J:** Significant Management Decisions That Were Revised
- **Appendix K:** Draft Audit Reports for Which Agency Comments Were Not Provided Within 60 Days
- **Appendix L:** Closed Audits and Investigations Not Available to the Public
- **Appendix M:** *Federal Financial Management Improvement Act of 1996* Compliance
- **Appendix N:** Instances of Agency Interference or Refusal to Provide Information
- **Appendix O:** Peer Reviews
- **Appendix P:** Investigations Involving Senior Government Employees Where Allegations of Misconduct Were Substantiated





## Reporting Requirements

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

Section	Requirement	Page(s)
4(a)(2)	Review of legislation and regulations	25-26
5(a)(1)	Significant problems, abuses, and deficiencies	18-23
5(a)(2)	Recommendations concerning significant problems, abuses, and deficiencies	18-23
5(a)(3)	Significant recommendations described in previous semiannual reports on which corrective action has not been completed	39-45
5(a)(4)	Matters referred to prosecutive authorities and the prosecutions and convictions that have resulted	6
5(a)(5), 6(c)(2)	Summary of any report made from the Inspector General (IG) to the Commissioner regarding instances when Social Security Administration (SSA) employees refused to provide information or assistance to the Office of the Inspector General (OIG)	56
5(a)(6)	A listing, subdivided according to subject matter, of each audit/evaluation report issued, and where applicable, the total dollar value of questioned costs and dollar value of recommendations that funds be put to better use	32-35
5(a)(7)	Summary of significant reports	18-23
5(a)(8)	Table showing the total number of audit reports and total dollar value of questioned costs	30
5(a)(9)	Table showing the total number of audit reports and total dollar value of funds put to better use	31
5(a)(10)	Summary of reports: (1) with outstanding unimplemented recommendations; (2) for which no management decision had been made by the end of the reporting period; and (3) for which SSA did not provide comments within 60 days	46-50, 51, 53
5(a)(11)	Description and explanation of the reasons for any significant revised management decision made during the reporting period	52
5(a)(12)	Significant management decisions with which the IG disagreed	36-38
5(a)(13)	Information described under section 804(b) of the <i>Federal Financial Management Improvement Act of 1996</i>	55
5(a)(14)	The results of any peer review conducted by another OIG during the reporting period	57
5(a)(15)	List of any outstanding recommendations from any peer review conducted by another OIG that have not been fully implemented, including a statement describing the status of the implementation and why implementation is not complete	57
5(a)(16)	List of any peer reviews conducted by the IG of another OIG during the reporting period, including a list of any outstanding recommendations made from any previous peer review (including any peer review conducted before the reporting period) that remain outstanding or have not been fully implemented	57

Section	Requirement	Page(s)
<b>5(a)(17), (18)</b>	Table showing total number of investigative reports issued, persons referred to the Department of Justice for criminal prosecution, persons referred to state and local prosecuting authorities for criminal prosecutions, and number of indictments/informations, as well as a description of the metrics used	<b>5-7</b>
<b>5(a)(19)</b>	Detailed report on each investigation involving a senior government employee where allegations of misconduct were substantiated	<b>58</b>
<b>5(a)(20)</b>	Detailed description of any instances of whistleblower retaliation	<b>16</b>
<b>5(a)(21)</b>	Description of any attempt by the establishment to interfere with the independence of the OIG	<b>56</b>
<b>5(a)(22)</b>	Description of inspection, evaluation, and audit conducted that was closed and was not disclosed to the public; and investigation conducted involving a senior government employee that is closed and was not disclosed to the public	<b>54</b>

## Reports with Questioned Costs

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

Disallowed costs are those questioned costs identified through our audits that SSA management has sustained or agreed should not be charged to the government.

Section 5(a)(8) of the *Inspector General Act of 1978*, as amended, requires that we provide statistical tables showing the total number of audit reports, inspection reports, and evaluation reports, and the total dollar value of questioned costs (including a separate category for the dollar value of unsupported costs), for reports—

- A. for which no management decision had been made by the commencement of the reporting period;
- B. which were issued during the reporting period;
- C. for which a management decision was made during the reporting period, including—
  - i. the dollar value of disallowed costs; and
  - ii. the dollar value of costs not disallowed; and
- D. for which no management decision had been made by the end of the reporting period.

Reports with Questioned Costs for April 1, 2022, through September 30, 2022			
	Number of Reports	Dollar Value Supported	Dollar Value Unsupported
A. For which no management decision had been made by the commencement of the reporting period.	27	\$2,232,557,427	\$277,530,697
B. Which were issued during the reporting period. <sup>1</sup>	8	\$1,107,101,647	\$0
<b>Subtotal (A + B)</b>	<b>35</b>	<b>\$3,339,659,074</b>	<b>\$277,530,697</b>
<b>Less:</b>			
C. For which a management decision was made during the reporting period.			
i. Dollar value of disallowed costs. <sup>2</sup>	11	\$807,000,795	\$0
ii. Dollar value of costs not disallowed. <sup>2</sup>	5	\$99,420,542	\$178,738,454
<b>Subtotal (i + ii)</b>	<b>16</b>	<b>\$906,421,337</b>	<b>\$178,738,454</b>
D. For which no management decision had been made by the end of the reporting period. <sup>2</sup>	25	\$2,433,237,737	\$98,792,243

1. See **Appendix D** for a detailed listing of all reports issued, including reports with questioned costs.

2. Some reports have multiple monetary recommendations with different decisions on the dollar values and are accounted for as follows: (1) one report has one recommendation recorded in C.i. and four recommendations recorded in C.ii.; (2) three reports have one recommendation recorded in C.i. and one recommendation recorded in D.; (3) one report has two recommendations recorded in C.i. and C.ii. and a third recommendation recorded in C.ii.; (4) one report has one recommendation recorded in C.i. and C.ii. and one recommendation recorded in D.; (5) one report has one recommendation recorded in C.i. and two recommendations recorded in D.

## Reports with Funds Put to Better Use

Funds may be put to better use when the Social Security Administration could avoid expenditures by implementing our recommendations. Section 5(a)(9) of the *Inspector General Act of 1978*, as amended, requires that we provide statistical tables showing the total number of audit reports, inspection reports, and evaluation reports, and the dollar value of recommendations that funds be put to better use by management, for reports—

- A. for which no management decision had been made by the commencement of the reporting period;
- B. which were issued during the reporting period;
- C. for which a management decision was made during the reporting period, including—
  - i. the dollar value of costs agreed to by management; and
  - ii. the dollar value of costs not agreed to by management; and
- D. for which no management decision had been made by the end of the reporting period.

Reports with Funds Put to Better Use for April 1, 2022, through September 30, 2022		
	Number of Reports	Dollar Value
A. For which no management decision had been made by the commencement of the reporting period.	18	\$2,216,066,179
B. Which were issued during the reporting period. <sup>1</sup>	6	\$217,223,234
<b>Subtotal (A + B)</b>	<b>24</b>	<b>\$2,433,289,413</b>
<b>Less:</b>		
C. For which a management decision was made during the reporting period.		
i. Dollar value of costs agreed to by management. <sup>2</sup>	7	\$289,181,794
ii. Dollar value of costs not agreed to by management. <sup>2</sup>	3	\$35,724,400
<b>Subtotal (i + ii)</b>	<b>10</b>	<b>\$324,906,194</b>
D. For which no management decision had been made by the end of the reporting period. <sup>2</sup>	18	\$2,108,383,219

1. See **Appendix D** for a detailed listing of all reports issued, including reports with funds put to better use.

2. Some reports have multiple monetary recommendations with different decisions on the dollar values and are accounted for as follows: (1) one report has three recommendations recorded in C.i. and C.ii.; (2) one report has one recommendation recorded in C.i. and C.ii. and three recommendations recorded in D.; (3) one report has one recommendation recorded in C.ii. and one recommendation recorded in D.



## Office of Audit Reports Issued

We issued 29 reports during this reporting period. The *Inspector General Act of 1978*, as amended, requires that we identify reports with non-monetary findings, questioned costs, and funds put to better use. Reports may be listed more than once in the charts that follow. All reports are available on our website at [this link](#).

April 1, 2022 through September 30, 2022

### Reports with Non-Monetary Findings, by Category

Report Title	Report Number	Issue Date
<b>Mandatory Reviews</b>		
Follow-up on Deceased Beneficiaries and Recipients with No Death Information on the Numident	A-09-20-50936	5/4/2022
The Social Security Administration's Compliance with the <i>Payment Integrity Information Act of 2019</i> in Fiscal Year 2021	A-15-21-51121	5/11/2022
Match of Railroad Retirement Board Death Information Against Social Security Administration Records	A-06-20-51007	6/3/2022
Lump-sum Death Payments to Survivors of Beneficiaries with No Death Information on the Numident	A-06-21-51088	8/30/2022
The Social Security Administration's Challenges and Successes in Obtaining Data to Determine Eligibility and Payment Amounts	A-01-21-51029	9/23/2022
<b>Improve Service Delivery</b>		
Data Files Provided to the Internal Revenue Service as Part of the Third Round of Economic Impact Payments	A-06-21-51095	9/9/2022
The Social Security Administration's Human Capital Planning	A-02-19-50866	9/26/2022
<b>Modernize Information Technology</b>		
Agile Software Development at the Social Security Administration	A-14-20-50947	8/24/2022
Development of the Preliminary Claims System	A-14-20-50912	8/30/2022
The Social Security Administration's Information Technology Investment Process	A-14-18-50437	9/12/2022

April 1, 2022 through September 30, 2022

**Reports with Non-Monetary Findings, by Category****Improve Administration of the Disability Programs**

Single Audit of the State of Texas for the Fiscal Year Ended August 31, 2021	A-77-22-00003	5/4/2022
The Social Security Administration's Appeals Council Workloads	A-12-20-50986	6/30/2022
The Social Security Administration's Oversight of Disability Determination Services' Financial Management	A-15-21-51117	9/20/2022
Analysis of State Workers' Compensation Data	A-02-22-51180	9/29/2022

**Protect the Confidentiality, Integrity, and Availability of SSA's Information Systems and Data**

Summary of the Audit of the Social Security Administration's Information Security Program and Practices for Fiscal Year 2022	A-14-22-51179	9/30/2022
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**SSA's Response to the 2019 Novel Coronavirus Pandemic**

The Social Security Administration's Mail Processing During the COVID-19 Pandemic	A-08-21-51115	5/13/2022
Comparing the Social Security Administration's Workload Statistics During the COVID-19 Pandemic to Prior Years	A-05-21-51062	7/14/2022
The Office of Hearings Operations' Use of Video and Telephone Hearings	A-05-18-50615	7/15/2022
The Social Security Administration's Enumeration Services During the COVID-19 Pandemic	A-15-21-51015	9/30/2022

April 1, 2022 through September 30, 2022

**Reports with Questioned Costs, by Category**

Report Title	Report Number	Issue Date	Dollar Value
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**Improve Administration of the Disability Programs**

Work Review Determinations for Disabled Beneficiaries	A-07-21-51012	9/29/2022	\$553,284,181
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April 1, 2022 through September 30, 2022

## Reports with Questioned Costs, by Category

## Improve the Prevention, Detection, and Recovery of Improper Payments

Students Whose Benefits Were Erroneously Terminated When They Reached Age 18	A-09-19-50823	4/22/2022	\$59,521,190
Incorrect Old-Age, Survivors and Disability Insurance Benefit Payment Computations that Resulted in Overpayments	A-07-18-50674	5/26/2022	\$368,326,080
Spouses and Widow(er)s Who Have Unverified Pensions	A-13-17-50161	8/4/2022	\$21,938,856
Match of Utah Death Information Against Social Security Administration Records	A-06-21-51030	9/19/2022	\$2,344,346
Follow-up on Controls over Special Payment Amount Overpayments for Social Security Beneficiaries	A-09-19-50794	9/29/2022	\$87,476,840
Supplemental Security Income Recipients Receiving Social Security Administration Payments in Accounts Outside the United States	A-06-22-51153	9/29/2022	\$207,265
Numident Death Alerts	A-06-21-51086	9/30/2022	\$14,002,889
<b>TOTAL</b>			<b>\$1,107,101,647</b>

April 1, 2022 through September 30, 2022

## Reports with Funds Put to Better Use, by Category

## Report Title

## Report Number

## Issue Date

## Dollar Value

## Improve the Prevention, Detection, and Recovery of Improper Payments

Spouses and Widow(er)s Who Have Unverified Pensions	A-13-17-50161	8/4/2022	\$9,897,858
Match of Utah Death Information Against Social Security Administration Records	A-06-21-51030	9/19/2022	\$533,316
Follow-up on Processing Internal Revenue Service Alerts for Supplemental Security Income Recipients	A-03-18-50277	9/20/2022	\$63,095,555
Supplemental Security Income Recipients Receiving Social Security Administration Payments in Accounts Outside the United States	A-06-22-51153	9/29/2022	\$210,939
Numident Death Alerts	A-06-21-51086	9/30/2022	\$6,020,622

April 1, 2022 through September 30, 2022

## Reports with Funds Put to Better Use, by Category

## Improve Service Delivery

Social Security Beneficiaries Who Have Direct Payment While Receiving Veterans Affairs' Benefits Through a Representative Payee	A-01-18-50380	7/8/2022	\$137,464,944
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<b>TOTAL</b>			<b>\$217,223,234</b>
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## Significant Management Decisions with Which the Inspector General Disagreed

The significant management decisions with which the Inspector General disagreed were as follows:

### 1. Numident Death Alerts (A-06-21-51086 – 9/30/22)

**Results of Review:** The Social Security Administration (SSA) did not always effectively manage the Numident death alert process. SSA continued issuing payments to 1,300 beneficiaries for months or years after it received and recorded their death information on the Numident. This included 1,224 cases with Numident death alerts generated in June 2021 or earlier that remained pending in September 2021 and 76 cases with no Numident death alert pending. We estimate SSA issued \$14 million in payments after these beneficiaries' deaths. Correcting these errors will prevent an estimated \$6 million in additional improper payments over 12 months.

**Recommendation 2:** Establish a timeliness goal for resolution of Numident death alerts.

**Agency Comments:** SSA disagreed with recommendation 2, stating that it is not feasible to establish additional fixed goals without affecting other workloads and its ability to achieve already-established goals.

**Recommendation 4:** Establish management controls to periodically ensure Numident death alerts are resolved in a timely manner.

**Agency Comments:** SSA disagreed with recommendation 4, stating that it had an established mechanism through Death Alerts Tracking System (DATS) to monitor the age of death alerts. SSA also said that managers use the DATS management information to keep track of the death alerts and ensure their

completion and that its current DATS data show that only 4 percent of all death alerts are over 60 days old.

**OIG Response:** With regard to recommendations 2 and 4, we do not agree that Agency managers use the DATS information to track Numident death alerts and ensure their completion. The 4-percent statistic to which SSA refers does not pertain to Numident death alerts. SSA has established timeliness goals for clearing third-party death alerts, and DATS Pending Alert Summary dated September 26, 2022, showed that only 4.83 percent of alerts had been pending for longer than 60 days. However, DATS tracks Numident death alerts separately. Therefore, we continue to believe SSA should establish Numident death alert timeliness goals and ensure the alerts are resolved in a timely manner.

As of September 26, 2022, DATS Pending Numident Counts by Month showed that 1,086 (61 percent) of 1,777 Numident death alerts had been pending since July 2022 or earlier. Also, 283 (23 percent) of the 1,224 Numident death alerts discussed in the report remained unresolved in September 2022—longer than 1 year after DATS generated them. Therefore, we continue to believe SSA should establish management controls to periodically ensure Numident death alerts are resolved in a timely manner.

**Agency Actions Resulting from the Audit:** As of August 27, 2022, SSA had resolved 941 (77 percent) of the 1,224 alerts generated in June 2021 or earlier that remained pending in September 2021. During the resolution process, SSA removed death information from 68 beneficiaries' Numident records, indicating SSA determined the death information originally added to the Numident was erroneous, and the beneficiaries were alive. We excluded the 68 cases from the estimated improper payments/payments after death presented in the report. We reviewed the payment status of the beneficiaries

associated with the remaining 1,156 alerts and determined that 7 beneficiaries remained in current payment status. SSA had terminated 855 beneficiaries' payments due to death and suspended 166 beneficiaries' payments. The other 128 beneficiaries were in various other non-current payment statuses. We also reviewed the payment status of the 76 beneficiaries whose Numident records contained a date of death in May 2021 or earlier but had no Numident death alert pending and determined that 50 beneficiaries remained in current payment status. SSA had terminated 21 beneficiaries' payments due to death, terminated 3 beneficiaries' payments for reasons other than death, and suspended 2 beneficiaries' payments.

## 2. Agile Software Development at the Social Security Administration (A-14-20-50947 – 8/24/22)

**Results of Review:** SSA implemented some appropriate controls and practices to manage its Agile software development projects. However, we identified opportunities for the Agency to improve its controls, implement additional controls, and mature its use of the Agile methodology. SSA developed flexible Agile development guidance for some areas, but it did not sufficiently mandate, and its quality assurance processes did not enforce, the use of some key Agile best practices. We identified instances where SSA did not follow key Agile development best practices related to delivery of planned work; appropriate development of system requirements, capabilities, and features; size and composition of Agile development teams; definition of team policies and other basic practices; lessons learned; human-centered design practices; testing; and peer reviews.

There were instances where SSA did not meet the Agile principle of early and continuous delivery of valuable software to customers. Also, SSA did not ensure data the Agile project management tool provided were reliable. Further, SSA needed to improve Agile training at the team and executive levels. Finally, we

identified opportunities for SSA to improve its decision making, gain efficiencies, and better position staff for success using the Agile development methodology. Improvements in these areas could provide greater benefits from the Agile development methodology, including higher quality software developed faster and at a lower cost.

**Recommendation 4:** Strengthen its controls to more effectively enforce implementation of the updated Agile guidance among projects and teams.

**Agency Comments:** SSA disagreed with recommendation 4, stating it has a formal quality assurance process that ensures it uses the most current Agile guidance and best practices. The Agency's quality assurance (QA) process includes the best practices and artifacts noted in this report. A QA reviewer monitors projects from beginning to end, and if deficiencies are found, works with the project manager (or the project manager's management chain, if necessary) to ensure resolution of those deficiencies.

**OIG Response:** We recognize that 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, the Agency may also be able to use other controls to strengthen its implementation of Agile guidance.

## 3. The Social Security Administration's Enumeration Services During the COVID-19 Pandemic (A-15-21-51015 – 9/30/22)

**Results of Review:** SSA staff did not consistently comply with established enumeration policies and procedures or temporary enumeration guidelines, and the Agency did not have adequate controls over

managing evidentiary documents submitted to support SSN card applications during the COVID-19 pandemic.

We reviewed a sample of 150 SSN card applications SSA processed between November 2020 and January 2021 and found 41 contained processing errors and 45 contained documentation errors. Based on our sample, we estimated SSA made 188,659 and 128,346 SSN card application processing and documentation errors, respectively. We reviewed an additional sample of 50 replacement SSN card applications SSA processed between June and September 2021 and found 15 contained processing errors and 19 contained documentation errors. From November 1, 2020 to January 31, 2021, SSA staff issued multiple SSNs to 27 individuals without cross-referring the SSNs. Therefore, SSA was unaware that each individual had more than one SSN.

We also found that some SSA offices did not report the loss, or suspected loss, of personally identifiable information, when applicants contacted SSA regarding their missing evidentiary documents. In addition, SSA did not have a comprehensive method to track the total number of lost original documents, and SSA did not complete the privacy assessment on WorkTrack, the workload management tool staff used to manage the enumeration workload during the pandemic.

**Recommendation 2:** Update quality control reviews to include comparison of the Social Security Number Application Process (SSNAP) inputs to an applicant-submitted Form SS-5 and evidentiary documents, and provide feedback to the technicians who made input errors (such as race and ethnicity) or did not use the appropriate evidentiary documents.

**Recommendation 3:** Revise enumeration policy to include clear instructions for when Form SSA-5002 is required and how to properly document the form.

**Agency Comments:** SSA stated that recommendations 2 and 3 are not compatible with the Agency's established enumeration policies and procedures, and that SSA OIG's findings were based on temporary pandemic guidelines that SSA has since rescinded. SSA disagreed with Recommendation 2 because, starting in April 2022, it resumed in-person services nationwide, rescinded temporary policy flexibilities, and reverted to established policies and procedures. SSA disagreed with Recommendation 3 because, starting in April 2022, technicians are required to input applications when they conduct the in-person interviews with the applicants – negating the need for Form SSA-5002.

**OIG Response:** With regard to recommendation 2, given the errors we observed in our audit, we believe SSA needs to implement Recommendation 2 because it needs to ensure the accuracy of the SSNAP inputs by comparing them to the applicant-submitted Form SS-5 and evidentiary documents. The temporary scanning of Form SS-5 and evidentiary documents in WorkTrack during the COVID-19 pandemic allowed us to identify errors SSA could not normally identify because it does not retain enumeration applications or documents. Omitting paper Form SS-5 and evidentiary documents from the quality review process hinders the Agency's ability to ensure the accuracy of staff inputs, and provide feedback to staff about incorrect inputs or appropriate use of evidentiary documents.

With regard to recommendation 3, as recently as September 2022, employees did not process some applications when they conducted the interviews. We believe SSA needs to implement this recommendation because – if employees continue to conduct in-person interviews with applicants but process their applications later – Form SSA 5002 is critical to capture the information employees will need when they process the applications, and policies need to be revised to ensure proper documentation in the Form.

# Significant Monetary Recommendations from Prior Fiscal Years for Which Corrective Actions Have Not Been Completed



Unimplemented Significant Monetary Recommendations  
Fiscal Years 2017 – 2021 (through September 30, 2021)  
**\$3,016,150,302**

Report Title, Report Number, Issue Date  
Dollar Value(s)  
Unimplemented Recommendation(s)

## ■ Fiscal Year 2021

**Overpayments with Recovery Agreements that Will Extend Beyond 2049**  
(A-07-19-50775 – issued 9/28/21)

**\$1,240,312,343 Funds Put to Better Use**

**Recommendation:** Establish consistent criteria to ensure it identifies existing overpayments for which the Recovery of Overpayments, Accounting and Reporting system deleted a portion of the overpayment balance as part of a plan to address the untracked debt amount when it implements a solution to the Recovery of Overpayments, Accounting and Reporting system limitation.

**Match of Centers for Medicare & Medicaid Services Death Information Against Social Security Administration Records**  
(A-06-18-50653 – issued 8/13/21)

**\$125,219,789 Questioned Costs**  
**\$33,850,395 Funds Put to Better Use**

**Recommendation 1:** Review death information for the remaining beneficiaries whose personally identifiable information matched that of a deceased individual in the Centers for Medicare

& Medicaid Services data and take action, as appropriate, to record deaths on the Numident, terminate payments, and initiate collection of overpayments.

**Application of the Retirement Insurance Benefits Limitation and Reduced Widow(er)'s Benefit Policy**

(A-01-13-23095 – issued 6/4/21)

**\$28,651,232 Questioned Costs**  
**\$2,673,456 Funds Put to Better Use**

**Recommendation:** Review the cases in our population and take the appropriate corrective action to assess and recover the overpayments.

**Follow-up on Underpayments Payable to Terminated Old-Age, Survivors and Disability Insurance Beneficiaries**  
(A-09-19-50848 – issued 12/11/20)

**\$142,298,569 Questioned Costs**  
**\$6,706,311 Funds Put to Better Use**

**Recommendation 3:** Identify and take action on the population of terminated beneficiaries with underpayments payable to eligible beneficiaries and individuals.



**Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible for Childhood Disability Benefits**  
(A-13-18-50714 – issued 12/10/20)

**\$18,537,060 Questioned Costs**  
**\$3,578,220 Funds Put to Better Use**

**Recommendation 1:** Review the 37 Supplemental Security Income recipients we identified in this audit and the remaining 967 recipients in our audit population to determine whether the recipients are eligible for, or technically entitled to childhood disability benefits; and if appropriate, pay the underpayments and/or Old-Age, Survivors and Disability Insurance (OASDI) benefits.

**Old-Age, Survivors and Disability Insurance Child Beneficiaries Receiving Benefits Under Multiple Records**  
(A-08-19-50814 – issued 12/7/20)

**\$14,822,593 Questioned Costs**  
**\$2,540,017 Funds Put to Better Use**

**Recommendation 2:** Review and correct the payments, where needed, for the remaining population of 2,676 child beneficiaries receiving benefits on multiple records.

**Benefits Payable to Widow(er)s Subject to Government Pension Offset Had They Delayed Their Application**  
(A-09-19-50791 – issued 11/19/20)

**\$12,649,321 Questioned Costs**  
**\$42,229,574 Funds Put to Better Use**

**Recommendation 2:** Evaluate the results for the 18 beneficiaries in our sample and take appropriate action to notify the remaining population of beneficiaries of their option to withdraw their application and reapply for widow(er)'s benefits.

## Fiscal Year 2020

**The Social Security Administration's Rejection of State Electronic Death Registration Reports**  
(A-08-18-50499 – issued 9/21/20)<sup>1</sup>

**\$84,615 Questioned Costs**  
**\$62,943 Funds Put to Better Use**

**Recommendation 3:** Include a Numident match in the Death Information Processing System, or similar process, to assess Online Verification System discrepancies before rejecting an Electronic Death Registration report.

**Manual Actions on Old-Age, Survivors and Disability Insurance Post-entitlement Alerts**  
(A-07-18-50621 – issued 3/9/20)

**\$616,427,374 Questioned Costs**

**Recommendation 5:** Monitor Title II Redesign alerts employees cleared without taking corrective actions.

## Fiscal Year 2019

**Old-Age, Survivors and Disability Insurance Beneficiaries with Overpayments on Suspended and Terminated Records**  
(A-07-18-50317 – issued 9/25/19)

**\$17,976,178 Questioned Costs**

**Recommendation 2:** Establish a process to identify overpayments that exist on suspended or terminated Social Security numbers that the Re-entitled Beneficiaries process does not detect, so the Agency can transfer and recover them via benefit withholding.

1. SSA considers this recommendation implemented; however, it has not provided sufficient information to enable our audit team to verify that it has fully implemented it.

### The Social Security Administration's Accounting for, and Monitoring of, Court-ordered Restitutions

(A-04-18-50633 – issued 9/24/19)

**\$6,734,317 Funds Put to Better Use**

**Recommendation 2:** Use the reconciled list, mentioned in recommendation 1, to ensure the U.S. Department of Justice (DoJ) is collecting the court-ordered restitutions, and if not being collected, use all methods of recovery and/or contact DoJ, as required by policy, to determine whether civil actions should be taken.

### Dedicated Account Underpayments Payable to Children Receiving Supplemental Security Income (A-04-18-50607 – issued 9/17/19)

**\$65,223,112 Questioned Costs**

**Recommendation 2:** Identify and take corrective action on the remaining population of Supplemental Security Income recipients with unpaid dedicated account underpayments.

### Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits

(A-04-18-50651 – issued 5/15/19)<sup>2</sup>

**\$15,101,940 Questioned Costs**

**Recommendation 2:** Review and take action to remove the overpayment balance from the 4,690 terminated contingently liable beneficiaries and transfer the debt balance to the original debtor for an immediate payment of the overpayment or seek recovery through additional debt collection tools.

### Processing of Deferred Old-Age, Survivors and Disability Insurance Cases with a High Risk of Benefit Payment Error

(A-05-18-50620 – issued 3/15/19)

**\$39,514,050 Questioned Costs**

**Recommendation 3:** Review the population of deferred OASDI cases we identified to assess whether additional cases need correction.

## Fiscal Year 2018

### The Social Security Administration's Use of Administrative Tolerance Waivers

(A-04-16-50145 – issued 8/1/18)

**\$12,568,202 Questioned Costs**

**Recommendation 1:** Establish controls in the new Debt Management Product, as part of its Debt Management modernization initiative, that ensure technicians can only use the administrative tolerance waiver for overpayments allowable under the provision.

### Old-Age, Survivors and Disability Insurance Debtors Who Were Not Current on an Installment Agreement

(A-04-18-50265 – issued 5/25/18)

**\$88,295,888 Questioned Costs**

**Recommendation 1:** Review the 12,269 delinquent debtor records and take action, where appropriate, to begin benefit adjustment or recovery using its external collection tools.

2. SSA considers this recommendation implemented; however, it has not provided sufficient information to enable our audit team to verify that it has fully implemented it.

**Higher Benefits for Dually Entitled Widow(er)s  
Had They Delayed Applying for Retirement  
Benefits (A-09-18-50559 – issued 2/14/18)<sup>3</sup>**

**\$131,817,936 Questioned Costs  
\$9,847,464 Funds Put To Better Use**

**Recommendation 1:** Take action, as appropriate, for the 41 beneficiaries identified by our audit.

**Recommendation 2:** Evaluate the results for the 41 beneficiaries in our sample and determine whether SSA should review the remaining population of 13,514 beneficiaries.

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**■ Fiscal Year 2017**

**Widow(er)s Eligible for an Earlier Initial Month  
of Entitlement  
(A-09-17-50187 – issued 8/7/17)<sup>4</sup>**

**\$285,191,557 Questioned Costs**

**Recommendation 2:** Determine the feasibility of reviewing the remaining population of widow(er)s who may be eligible for additional months of benefits before their application filing date and could have chosen an earlier initial month of entitlement.

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3. SSA considers these recommendations implemented; however, it has not provided sufficient information to enable our audit team to verify that it has fully implemented them.
4. SSA considers this recommendation implemented; however, it has not provided sufficient information to enable our audit team to verify that it has fully implemented it.

# Significant Non-Monetary Recommendations from Prior Fiscal Years for Which Corrective Actions Have Not Been Completed



**Unimplemented Significant Non-monetary Recommendations  
Fiscal Years 2017 – 2021 (through September 30, 2021)**

Report Title, Report Number, Issue Date  
Unimplemented Recommendation(s)

## ■ Fiscal Year 2021

**The Social Security Administration's  
Processing of Misuse Allegations of Individual  
Payees (A-13-18-50712 – issued 6/14/21)**

**Recommendation 7:** Improve controls related to (a) establishing debts and collection of misused funds and (b) reimbursing misused funds the Agency collects.

**The Social Security Administration's  
Administrative Finality Policy  
(A-01-19-50859 – issued 5/28/21)**

**Recommendation:** Finalize its decision on updating its administrative finality policy and execute an action plan with specific milestones to ensure any updates are implemented timely.

**Follow-up on Disabled Supplemental Security  
Income Recipients Potentially Eligible for  
Childhood Disability Benefits  
(A-13-18-50714 – issued 12/10/20)**

**Recommendation 2:** Continue reviewing from the prior audit the 6 recipients we identified and the remaining 519 recipients to determine whether they are technically entitled to or eligible for childhood disability benefits and pay applicable underpayments and/or Old-Age, Survivors and Disability Insurance benefits, as appropriate.

**Old-Age, Survivors and Disability Insurance  
Child Beneficiaries Receiving Benefits Under  
Multiple Records  
(A-08-19-50814 – issued 12/7/20)**

**Recommendation 3:** Perform periodic reviews, until the Social Security Administration (SSA) implements system improvements that prevent duplicate payments to child beneficiaries, to ensure technicians timely and appropriately take action to correct records and stop improper payments on child beneficiaries receiving benefits under multiple records.



## ■ Fiscal Year 2020

### Miscellaneous Benefit Suspensions for Old-Age, Survivors and Disability Insurance Beneficiaries (A-07-19-50799 – issued 9/21/20)

**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.

### Manual Actions on Old-Age, Survivors and Disability Insurance Post-entitlement Alerts (A-07-18-50621 – issued 3/9/20)

**Recommendation 6:** Implement a quality review focused specifically on manually processed Title II Redesign alerts to ensure the accuracy of this workload improves.

### Beneficiaries with Representative Payees and Earnings (A-02-17-50143 – issued 3/5/20)

**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.

## ■ Fiscal Year 2019

### Dedicated Account Underpayments Payable to Children Receiving Supplemental Security Income (A-04-18-50607 – issued 9/17/19)

**Recommendation 3:** Improve controls to ensure it timely pays dedicated account underpayments for children receiving Supplemental Security Income, such as establishing management reports, retaining diaries, and/or adding automation as discussed in the report.

### Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits (A-04-18-50651 – issued 5/15/19)

**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.

## ■ Fiscal Year 2018

### Higher Benefits for Dually Entitled Widow(er)s Had They Delayed Applying for Retirement Benefits (A-09-18-50559 – issued 2/14/18)

**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.

## ■ Fiscal Year 2017

**The Social Security Administration's  
Telework Program and Its Effect on Customer  
Service (Congressional Response Report)**  
(A-04-17-50267 – issued 7/12/17)

**Recommendation 1:** Determine whether additional customer service or production metrics would assist in measuring how telework affects field offices' ability to provide customer service and employee productivity.

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**Recommendation 3:** Determine the effect telework has on customer wait times when a field office experiences an unusually high number of visitors.

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## Open Recommendations and Reports with Unimplemented Recommendations

The Social Security Administration Office of the Inspector General has open recommendations dating from Fiscal Year (FY) 2012. All recommendations from years prior to FY 2012 are closed. The chart below identifies the number of reports with unimplemented recommendations by year and the aggregate potential cost savings of those recommendations.

Reports Issued through September 30, 2022			
Reports with Open Recommendations			
Fiscal Year	Number of Reports with Unimplemented Recommendations	Number of Unimplemented Recommendations	Dollar Value of Aggregate Potential Cost Savings
2022 (as of March 31)	3	9	\$244,959,539
2021	16	26	\$1,889,236,561
2020	8	13	\$714,316,258
2019	13	26	\$1,262,299,697
2018	8	12	\$260,113,081
2017	3	6	\$657,415,697
2016	4	9	\$27,974,234
2015	2	2	0
2014	5	5	\$136,153
2013	2	2	0
2012	2	2	\$133,694,565
<b>TOTAL</b>	<b>66</b>	<b>112</b>	<b>\$5,190,145,785</b>

Below is additional detail for each report included in the Number of Reports column above containing an outstanding unimplemented recommendation. All audit reports are available on our website at [this link](#).

\*Denotes that report contains significant unimplemented recommendation as reported in **Appendix F** or **Appendix G**.

Report Title	Report Number	Issue Date	Dollar Value
Expansion of Health Information Technology to Obtain and Analyze Medical Records for Disability Claims	A-01-18-50342	1/3/22	N/A
Deceased Beneficiaries in Suspended Payment Status	A-08-19-50800	11/22/21	\$244,959,539

Report Title	Report Number	Issue Date	Dollar Value
The Social Security Administration's Compliance with the <i>Digital Accountability and Transparency Act of 2014</i>	A-15-20-50917	11/5/21	N/A
The Social Security Administration's Controls over High-priority Modernized Development Worksheets	A-07-18-50363	9/28/21	N/A
Overpayments with Recovery Agreements that Will Extend Beyond 2049*	A-07-19-50775	9/28/21	\$1,240,312,343
Match of Centers for Medicare & Medicaid Services Death Information Against Social Security Administration Records*	A-06-18-50653	8/13/21	\$159,070,184
The Social Security Administration's Processing of Misuse Allegations of Individual Representative Payees*	A-13-18-50712	6/14/21	\$2,145,404
System Alerts for Beneficiaries Identified by the Delinquent Debt Trigger File	A-07-18-50743	6/9/21	\$36,806,243
The Social Security Administration's Application of the Retirement Insurance Benefits Limitation and Reduced Widow(er)'s Benefit Policy*	A-01-13-23095	6/4/21	\$31,324,688
Follow-up on Transferring Supplemental Security Income Overpayments from Prior Records to the Current Record for Recovery	A-01-17-50226	6/3/21	\$14,845,298
The Social Security Administration's Administrative Finality Policy*	A-01-19-50859	5/28/21	N/A
Follow-up on Underpayments Payable to Terminated Old-Age, Survivors and Disability Insurance Beneficiaries*	A-09-19-50848	12/11/20	\$149,004,880
Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible for Childhood Disability Benefits*	A-13-18-50714	12/10/20	\$22,115,280
Old-Age, Survivors and Disability Insurance Benefits to Individuals Who Are Recorded as Deceased on the Supplemental Security Record	A-13-17-50176	12/9/20	\$292,787
Old-Age, Survivors and Disability Insurance Child Beneficiaries Receiving Benefits Under Multiple Records*	A-08-19-50814	12/7/20	\$17,362,610
Supplemental Security Income Recipients Denied Old-Age, Survivors and Disability Insurance Benefits Based on Lack of Technical Evidence	A-05-18-50654	11/30/20	\$135,144,563
Security of the Social Security Administration's Disability Case Processing System	A-14-20-50896	11/20/20	N/A



Report Title	Report Number	Issue Date	Dollar Value
Benefits Payable to Widow(er)s Subject to Government Pension Offset Had They Delayed Their Application*	A-09-19-50791	11/19/20	\$54,878,895
Social Security Administration Beneficiaries Eligible for Total and Permanent Disability Federal Student Loan Discharge	A-06-17-50281	11/9/20	\$25,933,386
The Social Security Administration's Rejection of State Electronic Death Registration Reports*	A-08-18-50499	9/21/20	\$147,558
Miscellaneous Benefit Suspensions for Old-Age, Survivors and Disability Insurance Beneficiaries*	A-07-19-50799	9/21/20	N/A
Accuracy of Supplemental Security Income Recipients' Reports of Separation	A-02-14-31417	7/30/20	\$496,382
Retirement Beneficiaries Potentially Eligible for Widow(er)'s Benefits	A-13-13-23109	6/9/20	N/A
Manual Actions on Old-Age, Survivors and Disability Insurance Post-entitlement Alerts*	A-07-18-50621	3/9/20	\$616,427,374
Beneficiaries with Representative Payees and Earnings*	A-02-17-50143	3/5/20	N/A
Follow-up: Beneficiaries Who Had Not Cashed Their Checks Within 1 Year	A-09-18-50562	12/23/19	\$97,244,944
The Social Security Administration's Controls over Malware Introduced by Email Phishing	A-14-18-50710	12/4/19	N/A
Old-Age, Survivors and Disability Insurance Beneficiaries with Overpayments on Suspended and Terminated Records*	A-07-18-50317	9/25/19	\$17,976,178
The Social Security Administration's Accounting for, and Monitoring of, Court-ordered Restitutions*	A-04-18-50633	9/24/19	\$9,541,711
Overpayments Pending Collection for Miscellaneous Reasons	A-04-18-50546	9/24/19	N/A
Dedicated Account Underpayments Payable to Children Receiving Supplemental Security Income*	A-04-18-50607	9/17/19	\$65,223,112
The Social Security Administration's Controls for Identifying Potentially Fraudulent Internet Claims	A-09-18-50655	9/13/19	N/A
The Social Security Administration's Processing of Returned Old-Age, Survivors and Disability Insurance Payments	A-07-18-50570	9/12/19	\$18,964,672
Supplemental Security Income Underpayments Due Deceased Recipients	A-06-18-50608	9/10/19	\$467,994,323

Report Title	Report Number	Issue Date	Dollar Value
Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement	A-09-16-50077	8/6/19	<b>\$497,883,609</b>
Follow-up: Underpayments on Prior Supplemental Security Income Records	A-07-18-50676	6/6/19	<b>\$127,431,265</b>
Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits*	A-04-18-50651	5/15/19	<b>\$17,770,777</b>
Processing of Deferred Old-Age, Survivors and Disability Insurance Cases with a High Risk of Benefit Payment Error*	A-05-18-50620	3/15/19	<b>\$39,514,050</b>
Supplemental Security Income Underpayments	A-15-18-50612	12/28/18	<b>N/A</b>
The Social Security Administration's Programs and Projects that Assist Beneficiaries in Returning to Work	A-04-18-50600	11/5/18	<b>N/A</b>
Effectiveness of the Social Security Administration's Medicare Non-utilization Project	A-08-17-50261	9/19/18	<b>\$17,583,591</b>
Institutionalized Beneficiaries Who Have Earnings	A-02-17-50140	8/20/18	<b>N/A</b>
The Social Security Administration's Use of Administrative Tolerance Waivers*	A-04-16-50145	8/1/18	<b>\$12,568,202</b>
Beneficiaries in Suspended Payment Status Pending the Selection of a Representative Payee	A-09-17-50202	6/1/18	<b>N/A</b>
Old-Age, Survivors and Disability Insurance Debtors Who Were Not Current on an Installment Agreement*	A-04-18-50265	5/25/18	<b>\$88,295,888</b>
Manual Adjustments to Old-Age, Survivors and Disability Insurance Overpayments	A-07-18-50294	4/9/18	<b>N/A</b>
Undeliverable Social Security Number Cards	A-15-17-50279	4/2/18	<b>N/A</b>
Higher Benefits for Dually Entitled Widow(er)s Had They Delayed Applying for Retirement Benefits*	A-09-18-50559	2/14/18	<b>\$141,665,400</b>
Widow(er)s Eligible for an Earlier Initial Month of Entitlement*	A-09-17-50187	8/7/17	<b>\$285,453,378</b>
The Social Security Administration's Telework Program and Its Effect on Customer Service*	A-04-17-50267	7/12/17	<b>N/A</b>
Individual Representative Payees Who Do Not Have a Social Security Number in the Social Security Administration's Payment Records	A-09-16-50159	2/17/17	<b>\$371,962,319</b>
Access to the Social Security Administration's my Social Security Online Services	A-14-15-15010	9/29/16	<b>N/A</b>

Report Title	Report Number	Issue Date	Dollar Value
The Social Security Administration's Plan to Achieve Self-Support Program	A-08-16-50030	9/27/16	N/A
Households with Multiple Children Receiving Supplemental Security Income Payments Because of Mental Impairments	A-08-14-14098	3/2/16	N/A
Higher Retirement Benefits Payable to Families of Disabled Beneficiaries	A-09-14-34080	2/2/16	\$27,974,234
Supplemental Security Income Overpayments Pending a Collection Determination by the Social Security Administration	A-07-15-15030	9/22/15	N/A
Fraud Risk Performance Audit of the Social Security Administration's Disability Programs	A-15-15-25002	4/29/15	N/A
Auxiliary Beneficiaries Who Do Not Have Their Own Social Security Number	A-01-14-14036	9/29/14	\$136,153
Payments to Individuals with Deaths Reported in California from 1980 to 1987	A-06-14-21416	8/14/14	N/A
Supplemental Security Income Recipients Who Had Not Cashed Their Checks Within 1 Year	A-09-13-23023	4/7/14	N/A
Improper Use of Children's Social Security Numbers	A-03-12-21269	3/31/14	N/A
Supplemental Security Income Telephone Wage Reporting	A-15-12-11233	2/6/14	N/A
Direct Deposit Changes Initiated Through Financial Institutions and the Social Security Administration's Internet and Automated 800-Number Applications	A-14-12-21271	12/20/12	N/A
Benefit Payments Managed by Representative Payees of Children in Pennsylvania's State Foster Care Programs	A-13-12-11245	12/4/12	N/A
Beneficiaries Who Had Not Cashed their Social Security Checks Within 1 Year	A-09-10-20133	7/19/12	\$133,694,565
Title II Deceased Beneficiaries Who Do Not Have Death Information on the Numident	A-09-11-21171	7/9/12	N/A

## Audit Reports Issued Prior to the Reporting Period for Which No Management Decision Had Been Made by the End of This Reporting Period

We do not have any audit reports with recommendations issued by March 31, 2022, for which no management decision had been made by the end of this reporting period.



## Significant Management Decisions That Were Revised

We have no significant management decisions to report that were revised during this reporting period.

## Draft Audit Reports for Which Agency Comments Were Not Provided Within 60 Days

The Social Security Administration responded to all reports issued to it for comment by March 31, 2022, within 60 days.

## Closed Audits and Investigations Not Available to the Public

### ■ *Office of Audit*

We did not have any audit products not made available to the public. However, we issued one report with information redacted at the request of SSA. The redacted report, **The Social Security Administration's Challenges and Successes in Obtaining Data to Determine Eligibility and Payment Amounts**, is posted to our public website.

### ■ *Office of Investigations*

We closed two cases of alleged misconduct by senior government employees that were not disclosed to the public. In one investigation, a senior SSA employee was alleged to have provided false testimony in a case before the Merit Systems Protection Board and to have had an improper personal relationship with another SSA employee. The investigation did not find evidence to support the allegations. In the other investigation, a senior SSA employee was alleged to have misused his position to manipulate SSA systems and file false claims with SSA regarding the complainant, a minor child, and several other identified individuals. The investigation did not find evidence to support the allegations.

## *Federal Financial Management Improvement Act of 1996 Compliance*

Section 804(b) of the *Federal Financial Management Improvement Act of 1996* requires the Office of the Inspector General to report whether the agency has met the milestones in a remediation plan. Because the Social Security Administration is in compliance with the *Federal Financial Management Integrity Act of 1996*, it does not have a remediation plan. Therefore, we have no information to report.



## Instances of Agency Interference or Refusal to Provide Information

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

## Peer Reviews

### ■ *Office of Audit*

Generally accepted government auditing standards require that our Office of Audit (OA) undergo a peer review every 3 years to determine whether we suitably designed our system of quality control, and whether we are complying with that system, to provide us with reasonable assurance of conforming with applicable professional standards.

We did not complete a peer review of any other OIG, nor did any other OIG complete a peer review of OA, during this reporting period. There are no outstanding recommendations from prior peer reviews we completed of other OIGs, nor from prior peer reviews other OIGs completed of our OA.

### ■ *Office of Investigations*

Federal OIG investigative offices must undergo a peer review every 3 years to ensure that the Council of the Inspectors General on Integrity and Efficiency *Quality Standards for Investigations* and *Quality Standards for Digital Forensics* are followed, and that law enforcement powers conferred by Section 6(e) of the *Inspector General Act of 1978*, as amended, or other authorities, are properly exercised. Each OIG is required to implement and maintain a system of quality control for its investigative operations that ensures compliance with required standards.

We conducted a peer review of the U.S. Department of Housing and Urban Development OIG. There are no outstanding recommendations from prior peer reviews we completed of other OIGs, nor from prior peer reviews other OIGs completed of our Office of Investigations.

## Investigations Involving Senior Government Employees Where Allegations of Misconduct Were Substantiated

We did not have any cases involving senior government employees where allegations of misconduct were substantiated during the reporting period.



# Semiannual Report to Congress

April 1, 2022 – September 30, 2022

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Office of the Inspector General | OIG 85-007

Produced and published at U.S. taxpayer expense