

SOCIAL SECURITY ADMINISTRATION
FISCAL YEAR 2025 CONGRESSIONAL BUDGET JUSTIFICATION

**Status of Open Government Accountability Office and
Office of the Inspector General Recommendations**

Pursuant to Public Law 115-414, *Good Accounting Obligation in Government Act*, this technical material supports the Social Security Administration's (SSA) Fiscal Year (FY) 2025 Congressional Budget Justification and provides requisite details for Government Accountability Office (GAO) and Office of the Inspector General (OIG) public audit recommendations over one year old. As required, the information includes anticipated timelines for implementation and justifications for any recommendations we do not plan to implement.

We take seriously the recommendations of GAO and OIG, and we make every effort to implement their suggested corrective actions promptly. Since our last submission in February 2023, we closed 70 recommendations before they reached one year old and 35 recommendations that were already over one year old.

We use a risk-based approach to balance our responsibility to implement auditor recommendations with our many other competing responsibilities. For example, many of the open recommendations included in this report require information technology (IT) updates. Because we are modernizing our IT systems over several years, we will implement these recommendations as part of our modernization project rather than incorporating them into our old systems.

We appreciate the work of GAO and OIG. We will continue our efforts to implement their insightful recommendations.

Government Accountability Office (GAO) Open Recommendations¹

Audit Number (SSA number) Report Title	Rec. Date	Recommendation	GAO Status	SSA Implementation Status ²
GAO-15-531 (12014032) DISABILITY INSURANCE: Actions Needed to Help Prevent Potential Overpayments to Individuals Receiving Concurrent Federal Workers' Compensation	10/09/2015	Recommendation 4: To improve SSA’s ability to detect, prevent, and recover potential Disability Insurance (DI) benefit overpayments due to the concurrent receipt of Federal Employee Compensation Act (FECA) benefits, the Commissioner of Social Security should strengthen internal controls designed to prevent DI overpayments due to the concurrent receipt of FECA benefits by implementing the alternative that provides the greatest net benefits.	Open	Open. We are finalizing an agreement with the Department of Labor (DOL) to obtain FECA payment information. We expect to complete implementation of this recommendation by the end of FY 2025.
GAO-19-688 (12018023) SOCIAL SECURITY BENEFITS: SSA Needs to Improve Oversight of Organizations that Manage Money for Vulnerable Beneficiaries	10/04/2019	Recommendation 1: The Commissioner of SSA should ensure that (a) the agency’s policies and guidance are specific enough so field office staff know how to apply complex suitability criteria for assessing payee suitability, such as by providing a minimum set of specific questions, and (b) additional regional guidance	Open	Open. We are finalizing policy changes to clarify representative payee suitability criteria. We expect to implement this recommendation by the end of FY 2024.

¹ This document includes open public recommendations that were at least one year old on October 1, 2023.

² All statuses are current through January 5, 2024.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2025 Budget**

Audit Number (SSA number) Report Title	Rec. Date	Recommendation	GAO Status	SSA Implementation Status ²
		that is made available to staff is centrally reviewed for compliance and completeness.		
GAO-19-688 (12018023) SOCIAL SECURITY BENEFITS: SSA Needs to Improve Oversight of Organizations that Manage Money for Vulnerable Beneficiaries	10/04/2019	Recommendation 6: The Commissioner of SSA should require field offices to contact payees about missing or problematic annual accounting forms within a specific timeframe.	Open	Open. We are centralizing the accounting exception workload. This centralization will allow field offices to address issues with non-responders more quickly. We also plan to release bi-annual management information reports to regional offices to enhance monitoring of the non-responder workload. We expect to implement this recommendation by the end of FY 2024.
GAO-22-105065 (12021007) Privacy: Dedicated Leadership Can Improve Programs and Address Challenges	09/22/2022	Recommendation 3: Define and document a process for ensuring that the senior agency official for privacy or other designated privacy official is involved in assessing and addressing the hiring, training, and professional development needs of the agency with respect to privacy. (GAO Recommendation 61)	Open	Open. We are developing formal agency policy that will address privacy role-based training requirements. We expect to conduct the role-based training by the end of FY 2024.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
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GAO-22-105065 (12021007) Privacy: Dedicated Leadership Can Improve Programs and Address Challenges	09/22/2022	Recommendation 4: Establish a time frame for fully defining the role of the senior agency official for privacy or other designated privacy official in reviewing and approving system categorizations, overseeing privacy control assessments, and reviewing authorization packages, and document these roles. (GAO Recommendation 62)	Open	Open. We continue our efforts to integrate privacy into the review and approval of system categorizations. We expect to complete this process by the end of FY 2024.

GAO “Closed, Unimplemented” Recommendations³

GAO did not close any recommendations as unimplemented since we submitted our report for the FY 2024 budget.

³ Beginning with the submission for the FY 2022 budget, we report only recommendations that GAO closed as unimplemented since our last submission. Please reference our FY 2021, FY 2022, FY 2023, and FY 2024 submissions for recommendations GAO previously closed as unimplemented.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
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Office of the Inspector General (OIG) Open Recommendations¹

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status²
A-07-15-15030 (22015005) Supplemental Security Income Overpayments Pending a Collection Determination by Social Security Administration	9/22/2015	Recommendation 4: Rectify the issues, including the systems limitations and unresolved diaries found during this review, causing overpayments to be unresolved.	Open	Open. Our new debt management product (DMP) will eliminate the occurrence of these cases in the future. DMP is a multi-year project we expect to deploy beginning in FY 2025.
A-08-16-50030 (22016007) Assessment of the Social Security Administration’s Plan to Achieve Self Support Program	9/27/2016	Recommendation 3: Establish routine program monitoring and quality control reviews.	Open	Open. We are implementing a peer review process for this workload to ensure quality control. We have also undertaken a complete system rewrite to streamline our current process and improve functionality. We expect to implement the review process and the enhanced functionality in FY 2024.
A-07-18-50294 (22017050) Manual Adjustments to Old-Age, Survivors and Disability Insurance Overpayments	4/9/2018	Recommendation 4: Identify error-prone Manual Adjustment, Credit, and Award Data Entry (MACADE) inputs for overpayment adjustments and consider the cost-effectiveness of establishing user messages to alert employees of common errors before they complete their inputs.	Open	Open. After a review of sample MACADE inputs, and our planned DMP releases, we concluded that it is not practical to establish an interim alert that identifies common MACADE adjustment errors. However, we plan to incorporate enhancements in DMP to address the primary errors caused by manual adjustments.

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OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status²
A-04-16-50145 (22018024) The Social Security Administration’s Use of Administrative Tolerance Waivers	8/2/2018	Recommendation 1: As part of its Debt Management modernization initiative, establish controls in the new DMP that ensure technicians can only use the administrative tolerance waiver for overpayments allowable under the provision.	Open	Open. We plan to address this recommendation with our new DMP, which is a multi-year project we expect to deploy beginning in FY 2025.
A-02-17-50140 (22018001) Institutionalized Beneficiaries Who Have Earnings	8/20/2018	Recommendation 2: Determine whether there is value in establishing a control to identify Primary Insurance Amount increases caused by earnings added to the records of beneficiaries after they began residing in institutions, especially those with higher earnings amounts or older beneficiaries. If such a change would add value, make the change.	Open	Open. We will address this recommendation through our system modernization efforts. We do not have an implementation date for this recommendation.
A-02-17-50140 (22018001) Institutionalized Beneficiaries Who Have Earnings	8/20/2018	Recommendation 3: Re-examine the controls to prevent the erroneous posting of earnings for individuals with previously removed or disclaimed earnings.	Open	Open. We are considering this recommendation as part of our system modernization efforts. We do not have an implementation date for this recommendation.
A-15-18-50612 (22018016) Supplemental Security Income Underpayments	12/28/2018	Recommendation 1: Implement systems controls to ensure compliance with current policy, including the two-Personal Identification Number review process.	Open	Open. We will address this recommendation through our system modernization efforts. We anticipate beginning development on the Supplemental Security Income Underpayments user interface in FY 2025.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
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OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status²
A-04-18-50651 (22019003) Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits	05/15/2019	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.	Open	Open. We plan to address this recommendation with our new DMP, which is a multi-year project we expect to deploy beginning in FY 2025.
A-07-18-50676 (22019002) Follow-Up: Underpayments on Prior Supplemental Security Income Records	06/07/2019	Recommendation 4: Implement a diary alert for all outstanding underpayments on prior Supplemental Security Income (SSI) records.	Open	Open. We released 9,265 cases with outstanding underpayments to the regions for review and corrective action in November 2022. We have completed 80 percent of the cases, and we anticipate completing the remaining cases in the first half of FY 2024. We will then assess outcomes to determine next steps.
A-09-16-50077 (22018050) Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement	08/06/2019	Recommendation 2: Based on its revised policy, terminate benefits for the 59 beneficiaries identified by our audit.	Open	Open. We released the cases to the regions for action in August 2023. We expect to complete this recommendation by the end of FY 2024.
A-09-16-50077 (22018050) Follow-up: Aged Beneficiaries Whose Benefits Have Been	08/06/2019	Recommendation 3: Based on its revised policy, identify and terminate benefits for the estimated 6,374 beneficiaries identified by our current audit who could not be	Open	Open. We released the cases to the regions for action in August 2023. We expect to complete this recommendation by the end of FY 2024.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
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OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status²
Suspended for Address, Whereabouts Unknown, or Foreign Enforcement		located and whose benefits were suspended for 7 years or longer.		
A-09-16-50077 (22018050) Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement	08/06/2019	Recommendation 4: Based on its revised policy, identify and take appropriate action for the 20,710 beneficiaries identified by our 2011 audit whose benefits remained in suspense	Open	Open. We released the cases to the regions for action in August 2023. We expect to complete this recommendation by the end of FY 2024.
A-09-16-50077 (22018050) Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement	08/06/2019	Recommendation 5: Implement controls to identify and terminate benefits to beneficiaries whose benefits were suspended for address or whereabouts unknown for 7 years or longer.	Open	Open. We continue to explore automation solutions for this recommendation. We expect to implement this recommendation in FY 2024.
A-09-16-50077 (22018050) Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement	08/06/2019	Recommendation 7: Implement controls to ensure employees change the payment status to whereabouts unknown when they cannot locate a beneficiary who did not return the foreign enforcement questionnaire.	Open	Open. We continue to explore automation solutions for this recommendation. We expect to implement this recommendation in FY 2024.
A-09-18-50655 (22018029)	09/13/2019	Recommendation 7: Test whether it should use additional characteristics,	Open	Open. Our ability to analyze the necessary data remains limited because we do not have the data in an automated

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The Social Security Administration's Controls for Identifying Potentially Fraudulent Internet Claims		such as incorrect earnings, marriage, and Medicare information to identify potentially fraudulent internet claims (iClaims) and document its rationale if the Agency decides to not implement this control.		format. We plan to migrate iClaim analytics to the Anti-Fraud Product Line in late FY 2024, which will allow us to begin testing the recommended characteristics in FY 2025.
A-04-18-50607 (22018048) Dedicated Account Underpayments Payable to Children Receiving Supplemental Security Income	09/17/2019	Recommendation 2: Identify and take corrective action on the remaining population of SSI recipients with unpaid dedicated account underpayments.	Open	Open. We released the cases to the regions for corrective action in June 2022. We have completed 99 percent of the cases so far, and we anticipate completion of the remaining cases in the first half of FY 2024.
A-04-18-50546 (22019015) Overpayments Pending Collection for Miscellaneous Reasons	09/24/2019	Recommendation 4: Regularly monitor the debt management database, and build controls into the modernized debt system, to ensure employees take appropriate action for overpayments in a due process status.	Open	Open. We plan to address this recommendation with our new DMP, which we will begin to deploy in FY 2025.
A-07-18-50317 (22019006) Old-Age, Survivors and Disability Insurance Beneficiaries with Overpayments on Suspended and Terminated Records	09/25/2019	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.	Open	Open. We plan to address this recommendation with our new DMP, which is a multi-year project we expect to deploy beginning in FY 2025.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
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A-09-1850562 (22018053) Follow-up Beneficiaries Who Had Not Cashed Their Social Security Checks Within 1 Year	12/23/2019	Recommendation 2: Based on the results of recommendation 1, resolve and reissue payments, if eligible, to the estimated population of 77,140 beneficiaries and 27,468 recipients who had not cashed their checks.	Open	Open. We released the cases to the regions for corrective action. We expect to complete the cases in FY 2024.
A-02-17-50143 (22019027) Beneficiaries with Representative Payees and Earnings	03/05/2020	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.	Open	Open. We created a new notice to ensure that earnings are accurately posted to a beneficiary's record and to serve as a reminder for either the beneficiary or the representative payee to report errors. We plan to implement in FY 2025, with an estimated completion date in FY 2026.
A-07-19-50799 (22020009) Miscellaneous Benefits Suspensions for Old- Age, Survivors and Disability Insurance Beneficiaries	09/21/2020	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.	Open	Open. We will address this recommendation as part of our system modernization plan. We do not have an implementation date for this recommendation.
A-05-18-50654 (22020011) Supplemental Security Income Recipients Denied Old-Age, Survivors and Disability Insurance Benefits	11/30/2020	Recommendation 2: Analyze a sample of the remaining SSI recipients in our population that may require corrective action and assess the feasibility of broadening the review.	Open	Open. We released the cases to the regions for corrective action. We have completed 88 percent of the cases, and we anticipate completing the remaining cases in FY 2024.

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Based on Lack of Technical Evidence				
A-05-18-50654 (22020011) Supplemental Security Income Recipients Denied Old-Age, Survivors and Disability Insurance Benefits Based on Lack of Technical Evidence	11/30/2020	Recommendation 3: Modify business procedures, using systems such as the Consolidated Claims Experience or other applications, to better inform claims specialists of necessary actions when SSI recipients do not provide required information and evidence for OASDI claims.	Open	Open. We plan to address this recommendation as part of our system modernization efforts. We do not have an implementation date.
A-13-18-50714 (22019047) Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible for Childhood Disability Benefits	12/10/2020	Recommendation 5: Complete actions to implement our prior recommendation to establish an automated solution that identifies disabled SSI recipients who may be entitled to CDB.	Open	Open. We will address this recommendation as part of our system modernization efforts. We do not currently have an implementation date.
A-09-19-50848 (22019057) Follow-up: Underpayments Payable to Terminated Old-Age, Survivors and Disability Insurance Beneficiaries	12/11/2020	Recommendation 3: Identify and take action on the population of terminated beneficiaries with underpayments payable to eligible beneficiaries and individuals.	Open	Open. We released the cases to the regions for action in May 2023. We anticipate completion by the end of FY 2024.
A-09-19-50848 (22019057)	12/11/2020	Recommendation 4: Revise its alerts or clean-up operation to identify and	Open	Open. We plan to address this recommendation with a system enhancement, which we expect to implement by the end of FY 2024.

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Follow-up: Underpayments Payable to Terminated Old-Age, Survivors and Disability Insurance Beneficiaries		resolve underpayments for terminated beneficiaries.		
A-01-19-50859 (22020026) The Social Security Administration’s Administrative Finality Policy	05/28/2021	Recommendation 1: Finalize the decision on updating administrative finality policy and execute an action plan with specific milestones to ensure any updates are implemented timely.	Open	Open. We expect to implement this recommendation in FY 2025.
A-01-13-23095 (22020022) The Social Security Administration’s Application of the Retirement Insurance Benefits Limitation and Reduced Widow(er)’s Benefit Policy	06/04/2021	Recommendation 1: Review the cases in our population to assess and recover the overpayments.	Open	Open. We released the cases to the regions for action in July 2023. We anticipate completion in FY 2024.
A-07-18-50743 (22020028) System Alerts for Beneficiaries Identified by the Delinquent Debt Trigger File	06/09/2021	Recommendation 1: Review the overpayments for the 2,768 beneficiaries and resolve those that have not been resolved.	Open	Open. We released the cases to the regions in September 2023. We anticipate completion of the cases by the end of FY 2024.
A-07-18-50743 (22020028)	06/09/2021	Recommendation 2: Identify and prioritize Delinquent Debt Trigger File alerts that present the greatest	Open	Open. We are seeking solutions to this recommendation. We expect to implement this recommendation in FY 2024.

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System Alerts for Beneficiaries Identified by the Delinquent Debt Trigger File		possibility for recovering overpayments and implement measures to resolve alerts for beneficiaries who appear in multiple listings.		
A-13-18-50712 (22019048) The Social Security Administration’s Processing of Misuse Allegations of Individual Representative Payees	06/14/2021	Recommendation 4: Complete the planned update of the debt collection system to allow recovery of overpayments for non-entitled debtors.	Open	Open. We plan to address this recommendation with our new DMP, which is a multi-year project we expect to deploy beginning in FY 2025.
A-13-18-50712 (22019048) The Social Security Administration’s Processing of Misuse Allegations of Individual Representative Payees	06/14/2021	Recommendation 6: Take corrective action for the remaining 1,208 beneficiaries we identified in Sample Frame 1 to (a) determine whether it used all its available collection tools to obtain restitution and (b) reimburse beneficiaries, as applicable, when it collected restitution from payees.	Open	Open. We released the cases to the regions for action in September 2022. We expect completion of the cases in FY 2024.
A-07-19-50775 (22020027) Overpayments with Recovery Agreements that Extend Beyond 2049	09/28/2021	Recommendation 1: Establish consistent criteria to ensure it identifies existing overpayments for which the Recovery of Overpayments, Accounting and Reporting (ROAR) system deleted a portion of the overpayment balance as part of a plan to address the untracked debt amount when it	Open	Open. We will investigate the feasibility of tracking existing overpayments for which ROAR deleted a portion of the overpayment balance. We do not have an implementation date for this recommendation.

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		implements a solution to the ROAR system limitation.		
A-08-19-50800 (22021007) Deceased Beneficiaries in Suspended Payment Status	11/22/2021	Recommendation 2: Develop information reports to identify beneficiaries in death suspense for prolonged periods and instruct management to ensure technicians take appropriate actions on the cases.	Open	Open. We are exploring options to address this recommendation. We anticipate completing this recommendation in FY 2025.
A-08-19-50800 (22021007) Deceased Beneficiaries in Suspended Payment Status	11/22/2021	Recommendation 3: Verify and post death information, where appropriate, for the remaining beneficiaries in the State Death population.	Open	Open. We will release cases to the regions in FY 2024. We anticipate completing this recommendation in FY 2025.
A-08-19-50800 (22021007) Deceased Beneficiaries in Suspended Payment Status	11/22/2021	Recommendation 4: Instruct technicians to take appropriate actions on the remaining beneficiaries in the Death Suspense population.	Open	Open. We will release cases to the regions in FY 2024. We anticipate completing this recommendation in FY 2025.
A-08-19-50800 (22021007) Deceased Beneficiaries in Suspended Payment Status	11/22/2021	Recommendation 5: Establish systems criteria to identify OASDI beneficiaries in Address Suspense who are likely deceased, such as identifying beneficiaries suspended for prolonged periods who do not have activity on any SSA records since their suspension. Once established, SSA should update policy to instruct technicians to search for death information.	Open	Open. We continue to discuss options for addressing this recommendation. We anticipate completing this recommendation in FY 2025.

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A-08-19-50800 (22021007) Deceased Beneficiaries in Suspended Payment Status	11/22/2021	Recommendation 6: Develop systems controls to alert technicians when SSA receives death information from sources, such as CMS and Treasury, for beneficiaries in suspended payment status.	Open	Open. We already have system controls in place to alert technicians with death information we receive from CMS. We are determining if there are other programs by which we can receive death information from Treasury for suspended beneficiaries. We expect to complete this recommendation in FY 2024.
A-08-19-50800 (22021007) Deceased Beneficiaries in Suspended Payment Status	11/22/2021	Recommendation 7: Revise policy to instruct technicians to conduct additional searches for death information when developing suspension actions.	Open	Open. We expect to publish policy revisions by the end of FY 2024.
A-08-19-50800 (22021007) Deceased Beneficiaries in Suspended Payment Status	11/22/2021	Recommendation 9: Clarify policy for establishing dates of death for beneficiaries suspended based on a report from Treasury of a returned payment for death.	Open	Open. We expect to publish policy revisions by the end of FY 2024.
A-09-19-50823 (22020030) Students Whose Benefits Were Erroneously Terminated When They Reached Age 18	04/22/2022	Recommendation 3: Provide employees training to ensure they input student information in POS and MCS correctly and entitled student beneficiaries continue to be paid past the months they attain age 18.	Open	Open. We developed training to address this recommendation. After obtaining stakeholder input, we will obtain executive approval for the training. We expect to implement this recommendation in FY 2024.
A-09-19-50823 (22020030) Students Whose Benefits Were Erroneously	04/22/2022	Recommendation 4: Update POS and MCS to include alerts to notify SSA employees of potential incorrect actions and required subsequent actions.	Open	Open. We estimate implementation of these enhancements by the end of FY 2024.

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Terminated When They Reached Age 18				
A-09-19-50823 (22020030) Students Whose Benefits Were Erroneously Terminated When They Reached Age 18	04/22/2022	Recommendation 5: Update the Title II Redesign System to ensure it generates an alert when SSA has terminated benefits to a child upon attaining age 18; however, the benefit record indicates the individual is a full-time student after they attain age 18.	Open	Open. We estimate implementation of these enhancements by the end of FY 2024.
A-09-20-50936 (22020037) Follow-up on Deceased Beneficiaries and Recipients with No Death Information on the Numident	05/04/2022	Recommendation 4: Enhance systems to ensure employees can only record beneficiary/recipient death information using Death Information Processing System.	Open	Open. We expect to complete the necessary enhancements by the end of FY 2024.
A-15-21-51121 (22022002) The Social Security Administration's Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2021	05/11/2022	Recommendation 1: Complete the expansion study for Access to Financial Institutions and assess the effectiveness of lowering the countable liquid resource tolerance to \$0.	Open	Open. In spring 2024, we will investigate the feasibility of pursuing these actions.
A-08-21-51115 (22021020) The Social Security Administration's Mail	05/13/2022	Recommendation 1: If cost-effective, invest in software and equipment to reduce manual processing of incoming mail.	Open	Open. We developed a proof of concept to centralize mail handling in five to six regional mail service hubs that will digitize incoming mail for field components and accurately route the digitized documents to individual employees for

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Processing During the COVID-19 Pandemic				action. We will test the proof of concept from October 2023 to May 2024 before deciding next steps.
A-08-21-51115 (22021020) The Social Security Administration’s Mail Processing During the COVID 19 Pandemic	05/13/2022	Recommendation 2: Expand the use of Post Office Boxes for long-term, high-volume workloads.	Open	Open. We are evaluating a new strategic direction for our mail handling operation, which may eliminate the need for Post Office boxes. The first step is testing the proof of concept for centralized mail handling as noted above.
A-08-21-51115 (22021020) The Social Security Administration’s Mail Processing During the COVID 19 Pandemic	05/13/2022	Recommendation 3: If cost-effective, outsource additional mail duties to contractors.	Open	Open. We will fully explore the role of contractors as we test the proof of concept for centralized mail handling. There is currently no implementation date for this recommendation.
A-08-21-51115 (22021020) The Social Security Administration’s Mail Processing During the COVID 19 Pandemic	05/13/2022	Recommendation 8: Implement online versions of the most frequently sent notices.	Open	Open. We continue to implement online versions of the most frequently sent notices. We anticipate a completion date in FY 2025.
A-07-18-50674 (22020046) Incorrect Old-Age, Survivors and Disability Insurance Benefit Payment Computations that Resulted in Overpayments	05/26/2022	Recommendation 1: Improve systems to automate benefit computations and reduce the need for manual processing.	Open	Open. We plan to address this recommendation as part of our system modernization efforts. We do not have an implementation date yet.

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A-13-17-50161 (22019032) Spouses and Widow(er)s Who Have Unverified Pensions	08/04/2022	Recommendation 3: Implement an internal control that prevents a future pension entitlement date on the MBR of more than 1 year in the future.	Open	Open. We continue to discuss options to satisfy this recommendation. We expect to implement this recommendation by the end of FY 2025.
A-13-17-50161 (22019032) Spouses and Widow(er)s Who Have Unverified Pensions	08/04/2022	Recommendation 4: Identify and correct the future pension entitlement dates on the MBR for the estimated 5,434 beneficiaries who have entitlement dates that do not comply with policy or are not recorded on the MBR.	Open	Open. We continue discussions with internal stakeholders about potentially automating case corrections. We expect to implement this recommendation by the end of FY 2024.
A-13-17-50161 (22019032) Spouses and Widow(er)s Who Have Unverified Pensions	08/04/2022	Recommendation 5: Update policy to include follow-up time frames for SSA staff to issue an advance notice to beneficiaries after they do not respond to the Agency’s questionnaire and suspend benefits for beneficiaries who do not respond to the advance notice.	Open	Open. We anticipate implementing this recommendation by the end of FY 2024.
A-14-20-50947 (22021004) Agile Software Development at Social Security Administration	08/24/2022	Recommendation 8: Develop, document, implement, and enforce additional VersionOne standards informed by best practices, including those we identified.	Open	Open. We upgraded VersionOne/Agility to leverage all the portfolio planning capabilities in the tool. We are piloting a centralized set of reports at the program and portfolio levels to ensure consistent reporting. We expect to complete the pilot and roll out reporting requirements by the end of FY 2024.
A-14-20-50947 (22021004)	08/24/2022	Recommendation 9: Create a standard centralized set of reports at the program and portfolio level.	Open	Open. We upgraded VersionOne/Agility to leverage all the portfolio planning capabilities in the tool. We are piloting a centralized set of reports at the program and portfolio levels to ensure consistent reporting. We expect to complete the

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2025 Budget**

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status ²
Agile Software Development at Social Security Administration				pilot and roll out reporting requirements by the end of FY 2024.
A-14-20-50947 (22021004) Agile Software Development at Social Security Administration	08/24/2022	Recommendation 10: Evaluate its Agile training content and requirements to ensure team members can apply Agile best practices to their work and meaningfully contribute to the development process.	Open	Open. We updated and piloted training for staff and executives to apply Agile best practices. We expect to implement the training in FY 2024.
A-14-20-50947 (22021004) Agile Software Development at Social Security Administration	08/24/2022	Recommendation 11: Institute a program of technical practice coaching and bolster the required knowledge and experience necessary to take on the role of Agile coach.	Open	Open. Creating the recommended program may require changes to position descriptions. Beginning in FY 2024, we will begin an Agile coach mentoring pilot for a current scrum master. This pilot will continue until we resolve concerns with existing position descriptions.
A-14-20-50947 (22021004) Agile Software Development at Social Security Administration	08/24/2022	Recommendation 12: Institute a program of executive-level Agile coaching.	Open	Open. We have created an Agile executive training curriculum. We expect to implement the training in the first half of FY 2024.
A-03-18-50277 (22021009) Follow-up on Processing Internal Revenue Service Alerts for Supplemental Security Income Recipients	09/20/2022	Recommendation 2: Modify its system to ensure it adds non-wage-related alerts to the records of SSI couples who, according to the Internal Revenue Service (IRS), have income and/or resources above established tolerances.	Open	Open. We expect to implement this recommendation by the end of FY 2024.
A-03-18-50277 (22021009)	09/20/2022	Recommendation 4: If SSA does not implement recommendation 3, then it	Open	Open. We are evaluating the feasibility of this recommendation by reviewing cost estimates and the

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2025 Budget**

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status ²
Follow-up on Processing Internal Revenue Service Alerts for Supplemental Security Income Recipients		should retain the IRS non-wage income data in its systems beyond 2 years, so it is available for staff to process cases involving fraud or similar fault.		parameters of our agreement with IRS. If this recommendation is feasible, the earliest possible implementation date would be the end of FY 2025.
A-15-21-51117 (22022010) The Social Security Administration's Oversight of Disability Determination Services' Financial Management	09/20/2022	Recommendation 1: Revise regulations and policy to provide (a) detailed guidance related to financial oversight of the Disability Determination Services (DDS) and (b) specific instruction to the DDSs to uniformly carry out their financial management responsibilities. In addition, SSA should specify what actions it will take (in compliance with the Social Security Act) to remedy DDSs' recurring financial management findings and lack of fiscal control procedures.	Open	Open. We anticipate completion of this recommendation in FY 2024.
A-15-21-51117 (22022010) The Social Security Administration's Oversight of Disability Determination Services' Financial Management	09/20/2022	Recommendation 6: Designate and train additional staff and strengthen training for existing personnel on the financial aspects and oversight of DDS operations.	Open	Open. We will provide comprehensive training once the policy updates are completed. We expect to implement this recommendation in FY 2024.
A-15-21-51117 (22022010) The Social Security Administration's	09/20/2022	Recommendation 9: Determine additional actions in response to recurring DDS financial management deficiencies.	Open	Open. We are reviewing our financial management procedures to determine whether additional actions are necessary. We anticipate completion by the end of FY 2024.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2025 Budget**

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status ²
Oversight of Disability Determination Services’ Financial Management				
A-01-21-51029 (22021024) The Social Security Administration’s Challenges and Successes in Obtaining Data to Determine Eligibility and Payment Amounts	09/23/2022	Recommendation 1: Implement a centralized, interactive, and user-friendly system for administering data exchanges.	Open	Open. We are on track to complete the new Data Exchange Product. If funding is available, we expect to complete this recommendation in FY 2024.
A-07-21-51012 (22021019) Work Review Determinations for Disabled Beneficiaries	09/29/2022	Recommendation 1: Take corrective action on the work continuing disability review (CDR) errors we identified in our audit.	Open	Open. We released the cases to the regions in August 2023. We expect to complete this recommendation by the end of FY 2024.
A-07-21-51012 (22021019) Work Review Determinations for Disabled Beneficiaries	09/29/2022	Recommendation 2: In the system that will replace eWork, incorporate controls to increase the accurate processing of work CDRs and functionality to expand automation of work CDR processing and effectuation, including those involving multiple entitlements, reducing the need for manual actions.	Open	Open. We plan to address this recommendation with a replacement for eWork. We expect to deploy the minimum viable product by the end of FY 2025.
A-07-21-51012 (22021019)	09/29/2022	Recommendation 4: Update subsidy policy to include specific instructions for Social Security Administration (SSA) employees to verify,	Open	Open. We will update policy in conjunction with implementation of the planned eWork replacement. We

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2025 Budget**

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Work Review Determinations for Disabled Beneficiaries		document, and apply the correct subsidy amount.		expect to deploy the minimum viable product by the end of FY 2025.
A-07-21-51012 (22021019) Work Review Determinations for Disabled Beneficiaries	09/29/2022	Recommendation 5: Update the Form SSA-3033, Employee Work Activity Questionnaire, with clearer instructions for employers on how to complete the Form.	Open	Open. We are currently revising the form. We expect to submit the revised form for Office of Management and Budget approval in FY 2024.
A-15-21-51015 (22021013) The Social Security Administration's Enumeration Services during the COVID-19 Pandemic	09/30/2022	Recommendation 5: Retain enumeration notices in the Online Retrieval System for individuals with assigned Social Security number (SSN).	Open	Open. We are discussing potential enhancements to implement this recommendation. We expect implementation by the end of FY 2025.
A-15-21-51015 (22021013) The Social Security Administration's Enumeration Services during the COVID-19 Pandemic	09/30/2022	Recommendation 8: Require managers to verify that that incident reports were submitted through the PII Loss Reporting Tool before they approve reimbursement to customers for replacing lost original documents.	Open	Open. We plan to update the National Mail Handling Business Process in FY 2024.
A-15-21-51015 (22021013) The Social Security Administration's Enumeration Services during the COVID-19 Pandemic	09/30/2022	Recommendation 9: Update the National Mail Handling Business Process to include standard agency-wide mitigation steps for misdirected mail including original documents.	Open	Open. We plan to update the National Mail Handling Business Process in FY 2024 to incorporate agency-wide mitigation steps for misdirected mail.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2025 Budget**

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status²
A-06-21-51086 (22021025) Numident Death Alerts	09/30/2022	Recommendation 1: Resolve all pending Numident death alerts generated from June 2013 through August 2022, terminate benefits, and recover improper payments, as appropriate.	Open	Open. We released the cases to the regions for corrective action in January 2022. We anticipate completing the necessary actions by the end of FY 2024.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2025 Budget**

Recommendations Closed by SSA but Classified as “Open” in OIG’s Semi-Annual Report to Congress¹

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status
A-09-18-50559 (22017042) Higher Benefits for Dually Entitled Widow(er)s Had They Delayed Applying for Retirement Benefits	02/14/2018	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.	Open. OIG disagrees with closing this recommendation as adding the activity to the IT roadmap is insufficient because implementation has not yet occurred.	Closed 03/17/21. Relying on the plain language of the recommendation, we determined that we should have in place additional controls. Rather than update our current, outdated system, we decided to add the new controls to the product roadmap for the Consolidated Claims Experience, which is the project to modernize our claim system.
A-09-20-50936 (22020037) Follow-up on Deceased Beneficiaries and Recipients with No Death Information on the Numident	05/04/2022	Recommendation 2: Take action, as appropriate, to record death information in the Numident for the 15,714 beneficiaries identified by our current audit.	Open. OIG maintains that all the cases must have dates of death (DOD) on the Numident regardless of whether they meet Continuing Death Data Improvement (CDDI) project criteria.	Closed 05/17/23. Of the 15,736 cases, 4,230 have a DOD on the Numident, and 133 involved erroneous death terminations. Eleven involved various factors that prevent posting DODs to the Numident. for example, information from the Numident and payment record did not match, or no available reference number from the SSN application, no proof of death, or no Numident available to post the DOD. The remaining 11,362 cases did not meet the CDDI project screening criteria such that we were unable to post DODs to the Numident.

¹ Beginning with the submission for the FY 2022 budget, we report only discrepancies with OIG’s Semi-Annual Reports to Congress identified since our last submission. Please reference our FY 2021, FY 2022, FY 2023, and FY 2024 submissions for previous discrepancies with OIG’s Semi-Annual Reports to Congress.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2025 Budget**

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status
<p>A-09-20-50936 (22020037) Follow-up on Deceased Beneficiaries and Recipients with No Death Information on the Numident</p>	<p>05/04/2022</p>	<p>Recommendation 3: Take appropriate action to record death information to the Numident for the 595,514 beneficiaries identified by our prior audits.</p>	<p>Open. OIG maintains that all the cases must have DODs on the Numident regardless of whether they meet CDDI project criteria.</p>	<p>We disagreed in our response to OIG’s draft report. We determined that the cases noted in this recommendation do not meet our criteria for adding death information to the Numident record. Following OIG’s prior audits, we added death information to over 2.7 million Numident records through the CDDI project. To reduce the risk of recording incorrect death information on the Numident, we established stringent screening criteria to select records for inclusion in the CDDI project. While we remain focused on preventing improper payments and improving our death information, we must balance our limited resources and ensure the integrity of our records.</p>
<p>A-14-20-50947 (22021004) Agile Software Development at the Social Security Administration</p>	<p>08/24/2022</p>	<p>Recommendation 4: Strengthen its controls to more effectively enforce implementation of the updated Agile guidance among projects and teams.</p>	<p>Open. OIG identified many instances where Agile teams had not followed best practices. Therefore, they suggest we need to strengthen our controls to ensure consistent implementation of Agile best practices.</p>	<p>We disagreed in our response to OIG’s draft report. We have a formalized quality assurance (QA) process that ensures we use the most current Agile guidance and best practices. Our QA process includes the best practices and artifacts OIG noted as findings in the 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</p>

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2025 Budget**

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status
				management chain, if necessary) to ensure resolution of those deficiencies.
A-15-21-51015 (22021013) The Social Security Administration's Enumeration Services During the COVID-19 Pandemic	09/30/2022	Recommendation 2: Update quality control reviews to include comparison of SSNAP inputs to an applicant-submitted Form SS-5 Application for a Social Security Card 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.	Open. OIG asserts that omitting paper forms SS-5 and evidentiary documents from the quality review process hinders SSA's ability to ensure the accuracy of staff inputs and provide feedback to staff about incorrect inputs or appropriate use of evidentiary documents.	We disagreed in our response to OIG's draft report. This recommendation addresses errors OIG found based on temporary pandemic guidelines that we have since rescinded.
A-15-21-51015 (22021013) The Social Security Administration's Enumeration Services During the COVID-19 Pandemic	09/30/2022	Recommendation 3: Revise enumeration policy to include clear instructions for when Form SSA-5002 is required and how to properly document the form.	Open. 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.	We disagreed in our response to OIG's draft report. This recommendation addresses errors OIG found based on temporary pandemic guidelines that we have since rescinded.
A-06-21-51086 (22021025) Numident Death Alerts	09/30/2022	Recommendation 2: Establish a timeliness goal for resolution of Numident death alerts.	Open. OIG indicates that SSA should establish timeliness goals for resolving Numident death alerts because the agency has	We disagreed in our response to OIG's draft report. It is not possible to establish additional fixed goals without affecting other workloads and

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2025 Budget**

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status
			timeliness goals for resolving third-party death alerts.	our ability to achieve already-established goals.
A-06-21-51086 (22021025) Numident Death Alerts	09/30/2022	Recommendation 4: Establish management controls to periodically ensure Numident death alerts are resolved in a timely manner.	Open. OIG does not agree that SSA managers use the Death Alerts Tracking System (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.	We disagreed in our response to OIG’s draft report. We have an established mechanism through DATS to monitor the age of death alerts. Managers use DATS management information to track death alerts and ensure their completion. Our current DATS data show that only 4 percent of all death alerts are over 60 days old.