

SOCIAL SECURITY ADMINISTRATION
FISCAL YEAR 2024 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) 2024 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 March 2022, we closed 134 recommendations before they reached one year old and 53 recommendations that were already one year old. Our heightened efforts to close audit recommendations in FY 2022 resulted in the highest number of annual closures at SSA since FY 2013.

We use a risk-based approach to balance this work with our many 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 are implementing 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.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2024 Budget**

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	10/09/15	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 and expect to execute the agreement by the end of calendar year 2023. We will then begin work to implement systems changes, which may take several years.
GAO-19-688 (12018023) SOCIAL SECURITY BENEFITS: SSA Needs to Improve Oversight of Organizations that Manage Money for Vulnerable Beneficiaries	10/04/19	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)	Open	Open. We are considering form and policy changes to clarify suitability criteria. We expect to implement this recommendation in FY 2024.

¹ This document includes open public recommendations that were at least one year old on October 1, 2022.

² All statuses are current through February 6, 2023.

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		additional regional guidance 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	10/04/19	Recommendation 2: The Commissioner of SSA should create safeguards in the electronic Representative Payee System (eRPS) to ensure that field office staff fully document all required information, such as the rationale for their decision, before approving an application.	Open	Open. We have identified several enhancements to ensure full documentation of representative payee decisions in eRPS. We expect to implement this recommendation in FY 2024.
GAO-19-688 (12018023) SOCIAL SECURITY BENEFITS: SSA Needs to Improve Oversight of Organizations that Manage Money for Vulnerable Beneficiaries	10/04/19	Recommendation 3: The Commissioner of SSA should complete a plan, including timeframes, for comprehensively evaluating if and how to leverage external sources of information on organizations' suitability, such as by conducting background checks or credit checks on organizations or key staff that handle beneficiaries' funds or requiring organizations to conduct their own background checks on key staff.	Open	Open. Our contractor completed research on using credit reports in the selection and monitoring of organizational representative payees in July 2021. After reviewing the results of the research, we decided not to use credit reports in the selection and monitoring of organizations beyond our current procedures. We are currently assessing whether and how to conduct criminal background checks on key staff of organizational representative payees.

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GAO-19-688 (12018023) SOCIAL SECURITY BENEFITS: SSA Needs to Improve Oversight of Organizations that Manage Money for Vulnerable Beneficiaries	10/04/19	Recommendation 4: The Commissioner of SSA should develop and implement mechanisms to systematically obtain and review feedback from organizational payees and communicate findings to SSA management.	Open	Open. We launched the Engage SSA forum for three weeks in October 2022. We are currently evaluating the feedback we received. We plan to report on the feedback in the first half of calendar year 2023.
GAO-19-688 (12018023) SOCIAL SECURITY BENEFITS: SSA Needs to Improve Oversight of Organizations that Manage Money for Vulnerable Beneficiaries	10/04/19	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 exploring Electronic Representative Payee Accounting system enhancements, which we intend to complete later in FY 2024. In the interim, by the end of FY 2023, we will begin exploring the feasibility of sending quarterly reports to regional offices to prioritize the cases pending over 180-days. We anticipate making this report available by the end of FY 2023.
GAO-19-688 (12018023) SOCIAL SECURITY BENEFITS: SSA Needs to Improve Oversight of Organizations that Manage Money for Vulnerable Beneficiaries	10/04/19	Recommendation 7: The Commissioner of SSA should revise the annual accounting form to enhance its effectiveness. Such revisions could include (but not be limited to) more fully ascertaining the use of collective accounts, adopting stakeholders' recommendations on using the form to collect	Open	Open. We are working on updating the annual representative payee accounting form to enhance its effectiveness, and to improve its design and usability. We expect to implement this recommendation after we identify the specific changes.

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		more meaningful data, and reflecting best practices from behavioral science insights in the design of the form.		
GAO-20-523 (12019005) FEDERAL EMPLOYEES’ COMPENSATION ACT: Comparisons of Benefits in Retirement and Actions Needed to Help Insurers Choose Best Options	08/21/20	Recommendation 1 (GAO recommendation 3): The Commissioner of Social Security should direct the Office of Earnings and International Operations to coordinate with the Division of Federal Employees’ Compensation to take steps to modernize and improve the processes of manually generating benefit amounts with and without federal earnings and exchanging information between agencies to enable the provision of offset estimates to FECA recipients upon request and to reduce the potential for human error in applying offsets.	Open	Open. In June 2022, we began receiving DOL requests through a fax server that automatically uploads DOL’s requests to our internal system for processing. We are reviewing options to further automate this process. We do not have an implementation date for this recommendation.

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GAO-21-341 (12019022) SOCIAL SECURITY DISABILITY: Process Needed to Review Productivity Expectations for Administrative Law Judges	06/17/21	Recommendation 1: The Commissioner of SSA should develop and implement a process for periodically reviewing the annual productivity expectation, and the supporting expectations as needed, and document those processes so that the bases of the expectations are clear and can be communicated to judges. This process should be informed by reviewing ALJ productivity data, considering any recent changes in policies and procedures, seeking input from ALJs and relevant stakeholders, and assessing the impact of any changes on the backlog of requests for hearings.	Open	<p>Open. We engaged an outside contractor to develop a comprehensive set of indicators designed to increase transparency and promote organizational insight into administrative law judge (ALJ) workloads. The indicators are designed to ensure that expectations and their bases are straightforward and clearly communicated to ALJs.</p> <p>Executives met with leadership from the ALJ union in January 2023 to discuss the current level of pending cases and some potential solutions. Beginning in the second quarter of FY 2023, we will engage up to 200 bargaining unit ALJs in focus groups to solicit their feedback regarding the indicators under development. We do not have an implementation date for this recommendation.</p>
GAO-21-341 (12019022) SOCIAL SECURITY DISABILITY: Process Needed to Review Productivity Expectations for Administrative Law Judges	06/17/21	Recommendation 2: The Commissioner of SSA should take steps to determine whether the current productivity expectations for ALJs are reasonable, such as by seeking formal feedback from ALJs, and examining any other factors affecting the ability of ALJs to maintain a work-life balance	Open	<p>Open. In January 2022, we reached an agreement with the ALJ union on a memorandum of understanding (MOU) that allows ALJs to telework anytime they are not conducting in-person hearings at a hearing office. ALJs also have the option to split days between their telework location and a hearing office. Additionally, ALJs can choose when they work in a hearing office. These provisions were incorporated into the collective bargaining agreement that was effective on October 9, 2022.</p>

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		and ensure quality decisions on requests for hearings.		We continue to explore other factors that affect ALJs’ work-life balance. We do not have an implementation date for this recommendation.

GAO “Closed, Unimplemented” Recommendations³

GAO did not close any recommendations as unimplemented since we submitted our report for the FY 2023 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, and FY 2023 submissions for recommendations GAO previously closed as unimplemented.

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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	9/22/15	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	9/27/16	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 this recommendation by the end of FY 2023.
A-07-18-50294 (22017050) Manual Adjustments to Old-Age, Survivors and Disability Insurance Overpayments	4/9/18	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 given the ongoing work and resources dedicated to the DMP, we concluded that it is not practical to establish an alert that identifies common MACADE adjustment errors. However, we plan to incorporate enhancements in DMP to address the primary errors caused by manual adjustments. DMP is a multi-year project we expect to deploy beginning in FY 2025.

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OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status²
A-09-17-50202 (22017044) Beneficiaries in Suspended Payment Status Pending the Selection of a Representative Payee	6/1/18	Recommendation 4: Include on its tracking application all beneficiaries whose payments it withheld pending the selection of a representative payee.	Open	Open. We plan to incorporate a regional tracking application into eRPS. Since implementation of this recommendation depends on system enhancements, we anticipate completion by the end of FY 2024.
A-04-16-50145 (22018024) The Social Security Administration’s Use of Administrative Tolerance Waivers	8/2/18	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	8/20/18	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	8/20/18	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.

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A-15-18-50612 (22018016) Supplemental Security Income Underpayments	12/28/18	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 do not have an implementation date for this recommendation.
A-05-18-50620 (22018045) Processing of Deferred Old-Age, Survivors and Disability Insurance Benefits with a High Risk of Benefit Payment Error	03/15/19	Recommendation 3: Review the population of deferred Old-Age, Survivors and Disability Insurance (OASDI) cases we identified to assess whether additional cases need correction.	Open	Open. We released cases to the regions for action in July 2022. We expect implementation of this recommendation by the end of FY 2023.
A-04-18-50651 (22019003) Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits	05/15/19	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.	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	06/07/19	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 anticipate completion of these cases in FY 2024. We will assess outcomes to determine next steps.

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A-09-16-50077 (22018050) Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement	08/06/19	Recommendation 1: Revise its policy to terminate benefits for beneficiaries it could not locate and whose payments it had suspended for address reasons.	Open	Open. We expect to publish the policy revisions by the end of FY 2023.
A-09-16-50077 (22018050) Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement	08/06/19	Recommendation 2: Based on its revised policy, terminate benefits for the 59 beneficiaries identified by our audit.	Open	Open. Implementation of this recommendation depends on the actions we take for recommendation 1. We expect to complete 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	08/06/19	Recommendation 3: Based on its revised policy, identify and terminate benefits for the estimated 6,374 beneficiaries identified by our current audit who could not be located and whose benefits were suspended for 7 years or longer.	Open	Open. Implementation of this recommendation depends on the actions we take for recommendation 1. We expect to implement this recommendation in FY 2024.

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A-09-16-50077 (22018050) Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement	08/06/19	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. Implementation of this recommendation depends on the actions we take for recommendation 1. 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	08/06/19	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 in anticipation of the policy updates necessary to implement recommendation 1. 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	08/06/19	Recommendation 6: Ensure it documents efforts to locate beneficiaries suspended for address, whereabouts unknown, or foreign enforcement.	Open	Open. Implementation of this recommendation depends on the actions we take for recommendation 1. We expect to implement this recommendation in FY 2024.

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A-09-16-50077 (22018050) Follow-up: Aged Beneficiaries Whose Benefits Have Been Suspended for Address, Whereabouts Unknown, or Foreign Enforcement	08/06/19	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 in anticipation of the policy updates necessary to implement recommendation 1. We expect to implement this recommendation in FY 2024.
A-07-18-50570 (22019020) The Social Security Administration's Processing of Returned Old-Age, Survivors and Disability Insurance Payments	09/12/19	Recommendation 3: Improve its controls over processing returned OASDI payments to ensure employees are using a payment worksheet or The Auditor to verify payment amounts due beneficiaries.	Open	Open. We completed national refresher training on this topic. Additionally, we are analyzing future controls as part of the new DMP, which is a multi-year project we expect to deploy beginning in FY 2025.
A-09-18-50655 (22018029) The Social Security Administration's Controls for Identifying Potentially Fraudulent Internet Claims	09/13/19	Recommendation 7: Test whether it should use additional characteristics, 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.	Open	Open. Our ability to analyze the necessary data remains limited because we do not have the data in an automated format. We plan to migrate iClaim analytics to the Anti-Fraud Product Line in FY 2024, which will allow us to test the recommended characteristics. Once migrated and tested, we expect to begin using additional characteristics to identify fraud in FY 2025.
A-04-18-50607 (22018048) Dedicated Account Underpayments	09/17/19	Recommendation 2: Identify and take corrective action on the remaining population of SSI	Open	Open. We released the cases to the regions for corrective action in June 2022, and we anticipate completion of the cases by the end of FY 2023.

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Payable to Children Receiving Supplemental Security Income		recipients with unpaid dedicated account underpayments.		
A-04-18-50607 (22018048) Dedicated Account Underpayments Payable to Children Receiving Supplemental Security Income	09/17/19	Recommendation 3: Improve controls to ensure it timely pays dedicated account underpayments for children receiving SSI, such as establishing management reports, retaining diaries, and/or adding automation as discussed in the report.	Open	Open. We released cases to the regions for action in June 2022; we expect to complete the cases by end of FY 2023. We anticipate releasing cases for action annually beginning in FY 2024.
A-04-18-50546 (22019015) Overpayments Pending Collection for Miscellaneous Reasons	09/24/19	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 is a multi-year project we expect to deploy beginning in FY 2025.
A-04-18-50633 (22019023) The Social Security Administration's Accounting for, and Monitoring of, Court-ordered Restitutions	09/24/19	Recommendation 1: Reconcile all available Office of Investigations documentation for court-ordered restitutions (COR) to SSA's records to ensure the Agency has recorded all restitutions in its systems.	Open	Open. We completed our business process to document and upload the COR documents into the COR tracking tool. After we complete policy updates (expected by the end of FY 2023), we will conform our business process to the new policy and begin reconciliation of the COR records. We expect to implement this recommendation in FY 2024.
A-04-18-50633 (22019023) The Social Security Administration's Accounting for, and Monitoring of,	09/24/19	Recommendation 2: Use the reconciled list, mentioned in recommendation 1, to ensure the Department of Justice (DOJ) is collecting the COR cases, and if not being collected, use all methods of	Open	Open. We completed our business process to document and upload the COR documents into the COR tracking tool. After we complete policy updates (expected by the end of FY 2023), we will conform our business process to the new policy and begin

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Court-ordered Restitutions		recovery and/or contact DOJ, as required by policy, to determine whether civil actions should be taken.		reconciliation of the COR records. We expect to implement this recommendation in FY 2024.
A-04-18-50633 (22019023) The Social Security Administration's Accounting for, and Monitoring of, Court-ordered Restitutions	09/24/19	Recommendation 4: Determine the status of DOJ's collection efforts for the 85 COR cases identified in our prior audit and use available collection methods to recover these CORs.	Open	Open. Our actions on the COR cases depend on the completion of policy updates expected by the end of FY 2023. We expect to implement this recommendation in FY 2024.
A-07-18-50317 (22019006) Old-Age, Survivors and Disability Insurance Beneficiaries with Overpayments on Suspended and Terminated Records	09/25/19	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.
A-09-1850562 (22018053) Follow-up Beneficiaries Who Had Not Cashed Their Social Security Checks Within 1 Year	12/23/19	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 plan to release these cases to the regions for action in FY 2023.
A-09-1850562 (22018053) Follow-up Beneficiaries Who	12/23/19	Recommendation 3: Improve controls to ensure its employees issue replacement checks to eligible beneficiaries and recipients who have	Open	Open. We are considering the feasibility of updating the SSI Diary Control program to track limited payability diaries on terminated SSRs. We do not have an implementation date for this recommendation.

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Had Not Cashed Their Social Security Checks Within 1 Year		not cashed their checks. This should include revising the SSI Diary Control program to track recipients who have uncashed checks on terminated Supplemental Security Records (SSR).		
A-09-18-50562 (22018053) Follow-up Beneficiaries Who Had Not Cashed Their Social Security Checks Within 1 Year	12/23/19	Recommendation 4: Document its rationale and, if appropriate, revise guidelines for determining when SSA employees must follow up to resolve why OASDI beneficiaries had not cashed their checks.	Open	Open. An inter-component workgroup continues ongoing consideration of policy changes to address this recommendation. We are currently discussing options with stakeholders to determine next steps and the potential impact of the additional workload. We do not have an implementation date for this recommendation.
A-02-17-50143 (22019027) Beneficiaries with Representative Payees and Earnings	03/05/20	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.	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. The notice will inform beneficiaries of benefit increases resulting from additional earnings and includes details such as the employer's name and earnings amounts. We are working to schedule an implementation date for this recommendation.
A-07-18-50621 (22019056) Manual Actions on Old-Age, Survivors and Disability Insurance	03/09/20	Recommendation 5: Monitor Title 2 Redesign (T2R) alerts employees cleared without taking corrective actions.	Open	Open. We created and tested an internal, agency report for our processing centers to monitor cleared alerts without corrective action. We continue to analyze but plan to continue the report and make permanently available.

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Post-entitlement Alerts				
A-07-18-50621 (22019056) Manual Actions on Old-Age, Survivors and Disability Insurance Post-entitlement Alerts	03/09/20	Recommendation 6: Implement a quality review focused specifically on manually processed T2R alerts to ensure the accuracy of this workload improves.	Open	Open. We developed a plan for a statistically valid quality review of T2R alerts. The 12-week review started in October 2022 and ended in January 2023. We will share findings with stakeholders by the end of FY 2023.
A-13-13-23109 (22019041) Retirement Beneficiaries Potentially Eligible for Widow(er)s Benefits	06/09/20	Recommendation 3: Evaluate whether improvements to the Agency’s quality reviews are needed to ensure leads for widow(er)’s benefits are appropriately developed.	Open	Open. We identified sample cases from our 2022 Title II Stewardship Review. We will use the sample cases to conduct a targeted study to determine if there are potential entitlements for widow(er)s’ benefits. The case review portion of the study will continue through the second quarter of FY 2023.
A-07-19-50799 (22020009) Miscellaneous Benefits Suspensions for Old-Age, Survivors and Disability Insurance Beneficiaries	09/21/20	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.	Open	Open. As part of our system modernization plan, we will develop an alert to identify beneficiaries in S9 miscellaneous suspense. The new alert will also give us the necessary data to track these cases. We anticipate implementation of this recommendation in FY 2024.
A-06-17-50281 (22019021) Social Security Administration Beneficiaries Eligible for Total and Permanent Disability	11/09/20	Recommendation 1: Identify all current disability beneficiaries with incorrect medical diary reason codes in the Disability Control File (DCF) and take appropriate action to update/correct the errors so the matching process identifies all	Open	Open. We are correcting medical diary reason codes in the DCF. We anticipate implementation of this recommendation by the end of FY 2023.

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OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status²
Federal Student Loan Discharge		borrowers with medical improvement not expected status.		
A-09-19-50791 (22019064) Benefits Payable to Widow(er)s Subject to Government Pension Offset Had They Delayed Their Application	11/20/20	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.	Open	Open. We released the cases to the regions for action in January 2022. We expect to complete the cases by the end of FY 2023.
A-14-20-50896 (22020004) Security of the Social Security Administration's Disability Case Processing System	11/20/20	Recommendation 1: Update Program Operations Manual System DI 39567 guidance to reflect how required control activities differ with the use of the Disability Case Processing System as opposed to the Disability Determination Services legacy systems.	Open	Open. We convened a cross-component workgroup to inform revisions of the applicable policy and anticipate releasing revised guidance by the end of FY 2023.
A-05-18-50654 (22020011) Supplemental Security Income Recipients Denied Old-Age, Survivors and Disability Insurance Benefits Based on Lack of Technical Evidence	11/30/20	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 anticipate completion by the end of December 2023.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2024 Budget**

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status²
A-05-18-50654 (22020011) Supplemental Security Income Recipients Denied Old-Age, Survivors and Disability Insurance Benefits Based on Lack of Technical Evidence	11/30/20	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. The tentative implementation date is FY 2024.
A-08-19-50814 (22019060) Old-Age, Survivors and Disability Insurance Child Beneficiaries Receiving Benefits Under Multiple Records	12/07/20	Recommendation 3: Perform periodic reviews, until 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 to child beneficiaries receiving benefits under multiple records.	Open	Open. We are reviewing the results of our actions on recommendations 1 and 2 to determine next steps. We expect to implement this recommendation by the end of FY 2023.
A-13-17-5017 (22019033) Old-Age, Survivors and Disability Insurance Benefits to Individuals Who Are Recorded as Deceased on the Supplemental Security Record	12/09/20	Recommendation 3: Assess whether additional death discrepancies occurred between the Master Beneficiary Record and SSR after SSA system improvements in 2015 and 2016. If such discrepancies occurred, take necessary action to prevent future discrepancies.	Open	Open. We are conducting internal analysis to determine if we can address this recommendation as part of our system modernization efforts. We expect to complete our analysis by the end of FY 2023.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2024 Budget**

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status²
A-13-18-50714 (22019047) Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible for Childhood Disability Benefits	12/10/20	Recommendation 1: Review the 37 SSI 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 (CDB); and if appropriate, pay the underpayments and/or OASDI benefits.	Open	Open. We released the cases to the regions for corrective action, and we anticipate completion of the cases by the end of FY 2023.
A-13-18-50714 (22019047) Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible for Childhood Disability Benefits	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 CDB and pay applicable underpayments and/or OASDI benefits, as appropriate.	Open	Open. We released the cases to the regions for corrective action, and we anticipate completion of the cases by the end of FY 2023.
A-13-18-50714 (22019047) Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible for Childhood Disability Benefits	12/10/20	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 are completing internal analysis to determine if we can address this recommendation as part of our system modernization efforts. The tentative implementation date is FY 2024.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2024 Budget**

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A-09-19-50848 (22019057) Follow-up: Underpayments Payable to Terminated Old-Age, Survivors and Disability Insurance Beneficiaries	12/11/20	Recommendation 3: Identify and take action on the population of terminated beneficiaries with underpayments payable to eligible beneficiaries and individuals.	Open	Open. We plan to release the cases to the regions for action in the third quarter of FY 2023. We anticipate completion by the end of FY 2024.
A-09-19-50848 (22019057) Follow-up: Underpayments Payable to Terminated Old-Age, Survivors and Disability Insurance Beneficiaries	12/11/20	Recommendation 4: Revise its alerts or clean-up operation to identify and resolve underpayments for terminated beneficiaries.	Open	Open. As this recommendation requires a system update, we do not have an implementation date for this recommendation.
A-01-19-50859 (22020026) The Social Security Administration’s Administrative Finality Policy	05/28/21	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 continue to determine the programmatic effect of the proposed regulatory changes, which will inform our next steps. We do not have an implementation date for this recommendation.
A-01-17-50226 (22020031) Follow-up on Transferring Supplemental Security Income (SSI) Overpayments	06/03/21	Recommendation 1: Review the remaining cases we identified for our current population and 2009 audit population that have outstanding overpayments on prior terminated SSI records and take corrective action	Open	Open. We plan to release the cases to the regional processing centers for action in FY 2023, with anticipated 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 2024 Budget**

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status²
from Prior Records to the Current Record for Recovery		to transfer the overpayments to current records for recovery.		
A-01-13-23095 (22020022) The Social Security Administration’s Application of the Retirement Insurance Benefits Limitation and Reduced Widow(er)’s Benefit Policy	06/04/21	Recommendation 1: Review the cases in our population to assess and recover the overpayments.	Open	Open. We plan to release the cases to the regional processing centers for action in FY 2023, with anticipated completion by the end of FY 2024.
A-07-18-50743 (22020028) System Alerts for Beneficiaries Identified by the Delinquent Debt Trigger File	06/09/21	Recommendation 1: Review the overpayments for the 2,768 beneficiaries and resolve those that have not been resolved.	Open	Open. We plan to release the cases to the regional processing centers for action in the third quarter of FY 2023. We anticipate completion of the cases by the end of FY 2024.
A-07-18-50743 (22020028) System Alerts for Beneficiaries Identified by the Delinquent Debt Trigger File	06/09/21	Recommendation 2: Identify and prioritize Delinquent Debt Trigger File alerts that present the greatest possibility for recovering overpayments and implement measures to resolve alerts for beneficiaries who appear in multiple listings.	Open	Open. We plan to release the cases to the regional processing centers for action in the third quarter of FY 2023. We anticipate completion of the cases by the end of FY 2024.
A-13-18-50712 (22019048)	06/14/21	Recommendation 4: Complete the planned update of the debt collection system to allow recovery of	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
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2024 Budget**

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status²
The Social Security Administration’s Processing of Misuse Allegations of Individual Representative Payees		overpayments for non-entitled debtors.		
A-13-18-50712 (22019048) The Social Security Administration’s Processing of Misuse Allegations of Individual Representative Payees	06/14/21	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 regional processing centers for action in September 2022. We expect completion of the cases by the end of December 2023.
A-13-18-50712 (22019048) The Social Security Administration’s Processing of Misuse Allegations of Individual Representative Payees	06/14/21	Recommendation 7: Improve controls related to (a) establishing debts and collection of misused funds and (b) reimbursing misused funds the Agency collects.	Open	Open. We are investigating whether enhancements to eRPS or other tools will address this recommendation. In addition, the DMP will address the establishment of debts and collection of misused funds. DMP is a multi-year project we expect to deploy beginning in FY 2025.
A-07-19-50775 (22020027) Overpayments with Recovery	09/28/21	Recommendation 1: Establish consistent criteria to ensure it identifies existing overpayments for which the Recovery of	Open	Open. Once we finalize guidance for these cases, we will investigate the feasibility of tracking existing overpayments for which ROAR deleted a portion of

Report of Social Security Administration Outstanding/Unimplemented Recommendations from the Government Accountability Office as required by Public Law 115-414—Fiscal Year 2024 Budget

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Agreements that Extend Beyond 2049		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 implements a solution to the ROAR system limitation.		the overpayment balance. We do not have an implementation date for this recommendation.
A-07-18-50363 (22020042) The Social Security Administration's Controls over High- Priority Modernized Development Worksheets	09/28/21	Recommendation 4: Create controls over the Modernized Development Worksheet process, including controls to ensure employees only designate a request as high-priority in appropriate circumstances.	Open	Open. We are exploring the controls necessary to address this recommendation. We anticipate implementation by the end of FY 2023.

Recommendations Closed by SSA but Classified as “Open” in OIG’s Semi-Annual Report to Congress³

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A-04-18-50651 (22019003)	05/15/19	Recommendation 1: Review the 1,030 terminated contingently	Open. OIG reviewed a sample of 10 percent of the combined population from	Closed on 05/12/21. We completed actions on the cases OIG identified. We informed

³ 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, and FY 2023 Budget submissions for previous discrepancies with OIG’s Semi-Annual Reports to Congress. In the FY 2023 Budget report we did not have any recommendations meeting this criteria.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2024 Budget**

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status
Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits		liable records and take action to adjust benefits.	recommendations 1 and 2 and found 23 percent of the sampled cases were not corrected appropriately. While SSA corrected the errors we found, we are not assured SSA has appropriately addressed the remaining records.	OIG that we are willing to address specific cases they believe require further actions; however, we do not intend to re-review the entire population for recommendations 1 and 2.
A-04-18-50651 (22019003) Recovery of Old-Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits	05/15/19	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.	Open. OIG reviewed a sample of 10 percent of the combined population from recommendations 1 and 2 and found 23 percent of the sampled cases were not corrected appropriately. While SSA corrected the errors we found, we are not assured SSA has appropriately addressed the remaining records.	Closed on 05/12/21. We completed the necessary actions on the cases OIG identified. We informed OIG that we are willing to address specific cases they believe require further actions; however, we do not intend to re-review the entire population for recommendations 1 and 2.
A-06-18-50608 (22018055) Supplemental Security Income Underpayments Due Deceased Recipients	09/10/19	Recommendation 2: Remove any of the approximately \$540 million in remaining underpayments that are not payable.	Open. SSA actions do not address the fact the underpayments are not valid and should be removed from the SSR. If SSA were to remove these invalid payables from its records, it would eliminate the risk the underpayments are erroneously	Closed on 11/04/19. We reviewed samples of the data OIG used and determined that our current process already excludes the vast majority of deceased SSI recipients from our underpayment liability in the financial statements. We did, however,

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2024 Budget**

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status
			or fraudulently disbursed and eliminate the need for massive adjusting entries currently required to make its financial statements accurately reflect amounts payable to recipients and survivors.	identify some instances where we were not excluding deceased individuals' underpayments. To address this condition, we created an estimate by prorating the sample data we reviewed and determined that we needed to remove another \$50 million from our underpayment liability on the financial statements. We recorded this adjustment in September 2019 for our FY 2019 financial statements. Our current, long-standing process and the additional \$50 million adjustment effectively ensure that the \$540 million in underpayments noted in the recommendation are not in our financial statements.
A-08-18-50499 (22019061) The Social Security Administration's Rejection of State Electronic Death Registration Reports	09/21/20	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 (EDR) report.	Open. While OIG understands there are resource limitations, this recommendation would improve the accuracy and timeliness of SSA's death records and prevent fraud, waste, and abuse in its programs.	Closed on 12/16/21. OIG's report acknowledges that the current EDR process is very effective in ensuring we receive accurate and timely death information. We continually look to improve our processes. For example, to lessen EDR rejections, in FY 2020 we held discussions with all States to ensure their understanding of the current process regarding submission requirements,

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2024 Budget**

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status
				including instructions for re- verifying Electronic Death Records (EDR) transmissions resulting in an error code.