

Audit Report

Match of New Hampshire and
Vermont Death Information Against
Social Security Administration
Records

OIG

Office of the Inspector General
SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: June 22, 2020

Refer To:

To: The Commissioner

From: Inspector General

Subject: Match of New Hampshire and Vermont Death Information Against Social Security Administration Records (A-01-19-50865)

The attached final report presents the results of the Office of Audit's review. The objectives were to (1) determine whether the Social Security Administration made payments to beneficiaries and/or representative payees who were deceased according to New Hampshire or Vermont records and (2) identify non-beneficiaries in the State files whose death information did not appear in Agency records.

If you wish to discuss the final report, please call me or have your staff contact Rona Lawson, Assistant Inspector General for Audit, at 410-965-9700.



Gail S. Ennis

Attachment

Match of New Hampshire and Vermont Death Information Against Social Security Administration Records

A-01-19-50865



June 2020

Office of Audit Report Summary

Objectives

To (1) determine whether the Social Security Administration (SSA) made payments to beneficiaries and/or representative payees who were deceased according to New Hampshire or Vermont records and (2) identify non-beneficiaries in the State files whose death information did not appear in Agency records.

Background

To identify and prevent payments after death, SSA established a program under which States can voluntarily contract with SSA to provide it death data to match against its records.

Through Electronic Death Registration (EDR), States electronically submit death records to SSA. If the decedent's data match SSA records, SSA posts the State death information to its Numident file and terminates payments to deceased beneficiaries. In addition to EDR, SSA receives death information from other sources, such as family members and funeral directors.

We obtained data files that provided the personally identifiable information of 475,853 individuals the States of New Hampshire and Vermont recorded as deceased between January 1980 and December 2018. We matched the data against SSA payment records and the Numident file.

Findings

We estimate SSA issued approximately \$1.7 million in payments after death to 31 beneficiaries who died in New Hampshire or Vermont between January 1980 and December 2018. We also identified one representative payee who died in New Hampshire; however, SSA had not replaced the representative payee and therefore issued approximately \$19,000 in payments after death. Finally, we identified 2,064 non-beneficiaries who were deceased according to New Hampshire or Vermont records but whose death information did not appear in SSA records.

Posting death information to SSA's records will prevent approximately \$304,000 in additional improper payments after death over a 12-month period; reduce SSA's exposure to future improper payments; and improve the accuracy and completeness of death information the Agency shares with other Federal benefit-paying agencies.

Agency Actions Resulting from the Audit

As of June 2020, SSA had terminated benefits to 24 of the 31 deceased beneficiaries and posted \$1.2 million in overpayments. Of the \$1.2 million in overpayments, SSA recovered \$329,263 and determined \$810 was uncollectible. SSA is pursuing recovery of outstanding overpayments. SSA or our Office of Investigations continue reviewing the remaining seven cases. SSA suspended payments to the deceased representative payee. Finally, SSA had recorded 7 of 2,064 non-beneficiary deaths on the Numident records.

Recommendations

We made three recommendations for SSA to take appropriate action on the cases identified by our audit. SSA agreed with the recommendations.

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ABBREVIATIONS

C.F.R.	Code of Federal Regulations
EDR	Electronic Death Registration
OASDI	Old-Age, Survivors and Disability Insurance
OIG	Office of the Inspector General
POMS	Program Operations Manual System
Pub. L. No.	Public Law Number
SSA	Social Security Administration
SSI	Supplemental Security Income
U.S.C.	United States Code

OBJECTIVES

Our objectives were to (1) determine whether the Social Security Administration (SSA) made payments to beneficiaries¹ and/or representative payees² who were deceased according to New Hampshire or Vermont records and (2) identify non-beneficiaries³ in the State files whose death information did not appear in Agency records.

BACKGROUND

In December 2019, SSA paid approximately \$93 billion under the Old-Age, Survivors and Disability Insurance and Supplemental Security Income programs to approximately 69 million beneficiaries.⁴ Under these programs, payment to a beneficiary terminates when the individual dies.⁵

To identify and prevent payments after death, the *Social Security Act*⁶ requires that SSA establish a program under which States can voluntarily contract with SSA to provide it death data to match against its records. Accordingly, SSA and the States developed the Electronic Death Registration (EDR) process to improve the accuracy and timeliness of death information. Through EDR, States electronically submit death reports to SSA, and SSA verifies the Social Security number online and in real-time. If the decedent's data match SSA records, SSA automatically posts the State death information to the Numident, an SSA database that stores personally identifiable information for all Social Security numberholders,⁷ and terminates payments to deceased beneficiaries. In addition to EDR, SSA receives death information from other sources, such as family members and funeral directors. SSA uses Numident information to create a file of death information it shares with other Federal benefit-paying agencies.⁸

When a representative payee dies, SSA must replace the payee or send payments directly to the beneficiary. SSA may pay the beneficiary directly on an interim basis until it finds a suitable payee or on a permanent basis if it determines the beneficiary is capable of managing his/her

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

² SSA appoints a representative payee to receive and manage benefit payments when SSA determines it serves the individual’s best interest regardless of legal competency or incompetency of the individual. *Social Security Act*, 42 U.S.C. §§ 405(j) and 1383(a)(2)(A)(ii) (govinfo.gov 2017).

³ Non-beneficiaries refers to deceased individuals who were not in current payment status as of June 2019.

⁴ SSA, *Monthly Statistical Snapshot*, December 2019.

⁵ 20 C.F.R. §§ 404.311(b), 404.316(b)(1), and 416.1334 (govinfo.gov 2018).

⁶ *Social Security Act*, 42 U.S.C. § 405(r)(1) (govinfo.gov 2017).

⁷ SSA, *POMS*, GN 02602.050, A (September 3, 2019).

⁸ Examples of other Federal agencies include the Railroad Retirement Board, Centers for Medicare and Medicaid Services, Internal Revenue Service, Department of Veterans Affairs, and Office of Personnel Management.

own benefits.⁹ The *Social Security Act* requires that SSA establish a system of accountability for monitoring representative payees.¹⁰ If a representative payee dies and is not replaced, SSA cannot be sure the funds are being used to meet the beneficiary's needs, such as food, clothing, shelter, and medical care.¹¹

We obtained data files that provided the personally identifiable information of 475,853 individuals the States of New Hampshire and Vermont recorded as deceased between January 1980 and December 2018. We matched the death data against SSA's June 2019 payment records to identify beneficiaries and a representative payee whose personally identifiable information matched that of deceased individuals. We obtained death certificates, as needed, for these beneficiaries and provided those certificates to SSA. We also matched the death data against the Numident to identify non-beneficiaries whose death information was not in SSA's system. See Appendix A for information on our scope and methodology.

RESULTS OF REVIEW

We estimate SSA issued approximately \$1.7 million in payments after death to 31 beneficiaries who died in New Hampshire or Vermont between January 1980 and December 2018.¹² We also identified one representative payee who died in New Hampshire; however, SSA had not replaced the representative payee and therefore issued approximately \$19,000 in payments after death. In addition, we identified 2,064 non-beneficiaries who were deceased according to State death records but whose death information was not in SSA's Numident.

We did not determine why the deaths we identified were not in SSA's Numident or whether the States reported the deaths to SSA. However, to prevent posting erroneous death data to its records, SSA rejects EDR death reports that do not pass its formatting and identification tests.¹³ Also in a prior audit, we found most jurisdictions that use EDR submitted fewer than 90 percent of their deaths through EDR.¹⁴

⁹ 20 C.F.R. §§ 404.2050(d), 416.650(d), 404.2055, and 416.655 (govinfo.gov 2018). SSA may suspend payments under 20 C.F.R. §§ 404.2011(b) and 416.611(b) (govinfo.gov 2018) if it finds paying the beneficiary directly would cause substantial harm, and the Agency cannot find a suitable representative payee before the next payment is due.

¹⁰ *Social Security Act*, 42 U.S.C. §§ 405(j)(3)(A) and (6) and 1383(a)(2)(C)(i), (F)(iv) and (G) (govinfo.gov 2017).

¹¹ 20 C.F.R. §§ 404.2040(a) and 416.640(a) (govinfo.gov 2018).

¹² While we took steps to ensure the death certificates for all 31 deceased beneficiaries belonged to the true numberholder, the true numberholder could be alive for pending cases. See Appendix A for more information about the steps we took to determine whether the true numberholder was deceased.

¹³ In May 2020, we issued the discussion draft report on *The Social Security Administration's Rejection of State Electronic Death Registration Reports*, A-08-18-50499.

¹⁴ SSA, OIG, *State Use of Electronic Death Registration Reporting*, A-09-15-50023 (July 2017).

Payments Issued to Deceased Beneficiaries

SSA issued approximately \$1.7 million in payments after death to 31 beneficiaries who died in New Hampshire or Vermont. Of the \$1.7 million, SSA posted approximately \$1.2 million in overpayments for 24 individuals; and we estimate SSA will post approximately \$482,445 in overpayments for the remaining 7 individuals under review. Of the \$1.2 million in posted overpayments, as of June 2020, SSA had recovered \$329,263 and determined \$810 uncollectible.¹⁵ See Appendix B for more information. Examples follow.

- A retired Vermont beneficiary died in September 2015. SSA records did not contain a date of death and therefore retirement benefits continued. We referred this case to SSA. In November 2019, SSA posted the death and a \$59,958 overpayment. As of June 2020, SSA had recovered approximately \$1,227 and was taking steps to recover the remaining funds through Treasury's reclamation process.¹⁶
- A disabled New Hampshire beneficiary died in October 2018. SSA records did not contain a date of death and therefore disability benefits continued. We referred this case to SSA. As of December 2019, SSA had posted the death and recovered the \$19,419 overpayment.

On April 14, 2004 and July 2, 2008, New Hampshire and Vermont began reporting deaths to SSA through EDR. As illustrated Table 1, of the 31 cases, 29 (94 percent) died after each State began reporting death information to SSA via EDR.

Table 1: Beneficiaries Whose Personally Identifiable Information Matched that of a Deceased Individual in New Hampshire or Vermont's Death Data

State EDR Implementation	Number of Beneficiaries Before EDR Implementation	Number of Beneficiaries After EDR Implementation	Total Beneficiaries
New Hampshire: April 14, 2004	1	27	28
Vermont: July 2, 2008	1	2	3
TOTAL	2	29	31

In October 2019, we provided SSA and our Office of Investigations case details to take appropriate action. We estimate identifying and correcting these discrepancies will prevent approximately \$304,000 in additional payments after death over a 12-month period.¹⁷

¹⁵ If an individual is deceased and efforts to recover the overpayment are unsuccessful, SSA can determine the overpayment uncollectible.

¹⁶ Reclamation is the process the Department of the Treasury uses to reclaim Federal benefits issued after death. SSA, *POMS*, GN 02408.610, (June 20, 2019).

¹⁷ We based this estimate on the assumption that conditions would remain the same over the 12 months. To estimate the annual amount of overpayments that would occur without corrective action, we identified the most recent payment before referral/corrective action for each record and multiplied it by 12 months.

Payments Issued to a Deceased Representative Payee

We identified one representative payee who died in New Hampshire to whom SSA had issued approximately \$19,000 in payments after death. The Numident contained death information for this representative payee; however, SSA had not replaced her or sent payments directly to the beneficiary. In several prior audits,¹⁸ we found SSA did not always replace representative payees or assess the beneficiaries' continuing need for representative payees after it posted death information to the payees' Numident records. In October 2019, we provided SSA information on this representative payee. As of January 2020, SSA had suspended payments to this individual until it replaced the deceased representative payee.

Deceased Non-beneficiaries

We identified 2,064 non-beneficiaries who were deceased according to New Hampshire or Vermont death data but did not have death information in SSA's Numident.¹⁹ As shown in Table 2, 1,682 of these individuals (81 percent) died before each State began reporting death information to SSA via EDR.

Table 2: Non-beneficiaries Whose Personally Identifiable Information Matched that of a Deceased Individual in New Hampshire or Vermont's Death Data

State EDR Implementation	Number of Non-beneficiaries Before EDR Implementation	Number of Non-beneficiaries After EDR Implementation	Total Non-beneficiaries
New Hampshire: April 14, 2004	1,589	337	1,926
Vermont: July 2, 2008	93	45	138
TOTAL	1,682	382	2,064

In October 2019, we provided SSA with data that identified the 2,064 non-beneficiaries to take the necessary action. As of June 2020, SSA had recorded 7 of the 2,064 non-beneficiary deaths on their Numident records.

¹⁸ SSA, OIG, *Follow-up on Deceased Representative Payees, A-01-18-50350* (July 2019); *Deceased Representative Payees, A-01-14-34112* (June 2015); *Follow-up on the Social Security Administration's Procedures to Identify Representative Payees Who Are Deceased, A-01-06-16054* (October 2006); and *The Social Security Administration's Procedures to Identify Representative Payees Who Are Deceased, A-01-98-61009* (September 1999).

¹⁹ We matched New Hampshire and Vermont death records that included a validated Social Security number, name, and date of birth against the Numident (through SSA's Enumeration Verification System). We excluded individuals who were receiving Old-Age, Survivors and Disability Insurance benefits or Supplemental Security Income payments.

In addition, as of June 2020, SSA had recorded 316 of the 2,064 deceased non-beneficiaries' deaths on benefit records but had not recorded them on the Numident. For example, a New Hampshire man whom SSA terminated disability benefits for in January 1997, died in November 1999. SSA recorded the death on his terminated benefit record; yet, did not record the death on the Numident. We previously reported that, if the personally identifiable information on the payment record(s) and Numident do not match, SSA systems, generally, do not record the death on the Numident.²⁰ In this case, the individual's name did not match between SSA's payment and Numident records; therefore, SSA did not record his death on the Numident.

Although SSA recorded the 316 deaths on payment records, an unlisted death on the Numident could put other Federal benefit-paying agencies at risk of issuing payments to deceased individuals. Resolving these discrepancies will improve the accuracy and completeness of the death information SSA shares with other Federal benefit-paying agencies.

CONCLUSIONS

We estimate SSA issued approximately \$1.7 million in payments after death to 31 beneficiaries who died in New Hampshire or Vermont between January 1980 and December 2018. We also identified one representative payee who died in New Hampshire; however, SSA had not replaced the representative payee and therefore issued approximately \$19,000 in payments after death. Finally, we identified 2,064 non-beneficiaries who were deceased according to New Hampshire or Vermont records but whose death information did not appear in SSA records.

Posting death information to SSA's records will prevent approximately \$304,000 in additional improper payments after death over a 12-month period; reduce SSA's exposure to future improper payments; and improve the accuracy and completeness of death information the Agency shares with other Federal benefit-paying agencies.

AGENCY ACTIONS RESULTING FROM THE AUDIT

As of June 2020, SSA had terminated benefits to 24 of the 31 deceased beneficiaries and posted approximately \$1.2 million in overpayments. Of the \$1.2 million in overpayments, as of June 2020, SSA had recovered \$329,263, determined \$810 was uncollectible, and continued pursuing recovery of the outstanding overpayments. SSA or our Office of Investigations continue reviewing the remaining seven cases.²¹ In addition, SSA suspended payments to the deceased representative payee. Finally, SSA had recorded 7 of 2,064 non-beneficiary deaths on their Numident records.

²⁰ SSA, OIG, *Deceased Beneficiaries and Recipients Who Do Not Have Death Information on the Numident*, A-09-14-14068 (July 2015). In a future audit, we plan to review SSA's Death Information Processing System to determine the root causes of death match issues.

²¹ Our Office of Investigations will notify SSA when it can take appropriate administrative action for the cases under its review as of June 2020.

RECOMMENDATIONS

We recommend SSA:

1. Record deaths on the Numident, terminate payments, and collect the overpayments for the seven deceased New Hampshire beneficiaries.
2. Add the 1,921 non-beneficiaries with dates of death per New Hampshire to the Numident, as appropriate.
3. Add the 136 non-beneficiaries with dates of death per Vermont to the Numident, as appropriate.

AGENCY COMMENTS

SSA agreed with the recommendations, see Appendix C.



Rona Lawson
Assistant Inspector General for Audit

APPENDICES

Appendix A – SCOPE AND METHODOLOGY

To accomplish our objectives, we:

- Reviewed Federal laws and regulations related to death matches with State agencies; the Social Security Administration’s (SSA) policies and procedures; and prior Office of the Inspector General reports.
- Obtained 475,853 death records to review. From the (a) New Hampshire Division of Vital Records Administration we obtained a file of 370,544 records with deaths occurring from January 1980 through December 2018 and (b) Vermont Office of Vital Records we obtained a file of 105,309 records with deaths occurring from January 1998 through December 2017.
- Processed New Hampshire and Vermont death records through SSA’s Enumeration Verification System to validate the Social Security numbers, names, and dates of birth with SSA’s Numident file.¹
- Matched the validated records against SSA’s June 2019 current pay (the Master Beneficiary and Supplemental Security Records) and Numident files and identified the following.
 - 31 Old-Age, Survivors and Disability Insurance beneficiaries and/or Supplemental Security Income recipients in current payment status whose Social Security numbers, names, and dates of birth matched those of deceased individuals in New Hampshire or Vermont’s death data.
 - Reviewed SSA’s systems and New Hampshire or Vermont death data to validate our matches.
 - Obtained death certificates from New Hampshire or Vermont.
 - Estimated payments issued after death to beneficiaries.
 - Documented overpayments posted by SSA to deceased beneficiaries.
 - Calculated 12-month savings for terminated payment records based on last payment.
 - Referred these 31 claims to our Office of Investigations to review before we sent them to SSA.

¹ Of the 475,853 State death records, 31,652 (7 percent) did not validate through SSA’s Enumeration Verification System (that is, the Social Security number, name, and date of birth in the States’ files did not agree to the information on SSA’s Numident).

- 1 representative payee who had a date of death in New Hampshire.²
- 2,064 non-beneficiaries³ whose Social Security numbers, names, and dates of birth matched those of a deceased individual in the New Hampshire or Vermont death data, but whose death information was not in SSA's Numident. We referred these 2,064 non-beneficiaries to SSA for review.
- Updated case statuses as of June 2020.

We conducted our review in Boston, Massachusetts, between October 2019 and June 2020. We determined the data used for this audit were sufficiently reliable to meet our audit objectives. We assessed the significance of internal controls necessary to satisfy the audit objective. We determined that internal controls were not significant to the audit objective; therefore, we did not assess the design, implementation, or operating effectiveness of internal controls. The primary entities audited were the Offices of the Deputy Commissioners for Operations and Systems. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

² SSA appoints a representative payee to receive and manage benefit payments when SSA determines it serves the individual's best interest regardless of legal competency or incompetency of the individual. *Social Security Act*, 42 U.S.C. §§ 405(j) and 1383(a)(2)(A)(ii) (govinfo.gov 2017).

³ Non-beneficiaries are individuals who were not in current pay at the time of our review.

Appendix B – SUMMARY OF PAYMENTS AFTER DEATH

Of the approximately \$1.7 million in Old-Age, Survivors and Disability Insurance (OASDI) benefits and Supplemental Security Income (SSI) payments the Social Security Administration (SSA) issued after death, as of June 2020, SSA had posted approximately \$1.2 million in overpayments for 24 deceased beneficiaries (see Table B–1).

Table B–1: Payments After Death—SSA Posted Overpayments as of June 2020

Case	State	Benefit	Date of Death	Overpayment Posted	Overpayment Recovered or Uncollectible
1	New Hampshire	OASDI	February 2000	\$263,034	\$0
2	Vermont	OASDI	December 2003	\$142,511	\$1,602
3	New Hampshire	OASDI	October 2013	\$81,116	\$81,116
4	Vermont	OASDI	September 2015	\$59,958	\$1,227
5	New Hampshire	OASDI	June 2016	\$55,506	\$55,506
6	New Hampshire	OASDI	September 2017	\$53,577	\$37,972
7	New Hampshire	OASDI	February 2016	\$51,737	\$0
8	Vermont	OASDI	February 2015	\$50,779	\$50,779
9	New Hampshire	OASDI	January 2016	\$47,528	\$2,132
10	New Hampshire	OASDI	June 2016	\$43,610	\$0
11	New Hampshire	OASDI	March 2017	\$38,634	\$3,708
12	New Hampshire	OASDI	July 2016	\$37,723	\$2,637
13	New Hampshire	SSI	August 2016	\$33,136	\$21,384
14	New Hampshire	OASDI	March 2017	\$32,727	\$1,047
15	New Hampshire	OASDI	August 2017	\$28,691	\$2,038
16	New Hampshire	OASDI	May 2017	\$27,777	\$0
17	New Hampshire	OASDI	October 2017	\$25,951	\$0
18	New Hampshire	OASDI	July 2017	\$25,771	\$25,771
19	New Hampshire	OASDI	October 2018	\$25,120	\$1,706
20	New Hampshire	OASDI	March 2017	\$22,409	\$0
21	New Hampshire	OASDI	October 2018	\$19,419	\$19,419
22	New Hampshire	OASDI	December 2018	\$17,910	\$17,910
23	New Hampshire	OASDI	February 2017	\$15,878	\$3,310
24	New Hampshire	SSI	September 2017	\$810	\$810
			TOTAL	\$1,201,312	\$330,073¹

¹ Of the \$330,073, SSA recovered \$329,263 and determined the remaining \$810 was uncollectible.

We estimate SSA will post \$482,445 in overpayments for the seven deceased beneficiaries under review (see Table B–2).

Table B–2: Payments After Death—Office of the Inspector General Estimated Overpayments as of June 2020

Case	State	Benefits	Date of Death	Estimated Overpayments
1	New Hampshire	OASDI	August 2010	\$145,539
2	New Hampshire	OASDI	April 2015	\$100,609
3	New Hampshire	OASDI	December 2015	\$55,749
4	New Hampshire	OASDI	March 2017	\$55,092
5	New Hampshire	OASDI	February 2016	\$43,835
6	New Hampshire	OASDI	August 2017	\$43,276
7	New Hampshire	OASDI	April 2017	\$38,345
			TOTAL	\$482,445

Appendix C – AGENCY COMMENTS



SOCIAL SECURITY

MEMORANDUM

Date: June 10, 2020

Refer To:

To: Gail S. Ennis
Inspector General

A handwritten signature in blue ink that reads "Stephanie Hall".

From: Stephanie Hall
Chief of Staff

Subject: Office of the Inspector General Draft Report, "Match of New Hampshire and Vermont Death Information Against Social Security Administration Records" (A-01-19-50865) – INFORMATION

Thank you for the opportunity to review the draft report. We agree with the recommendations. We are working through the seven remaining cases OIG identified; however, the current national pandemic has delayed our ability to conduct required in person interviews to verify individuals' identities. Additionally, we continue to make improvements to our death information to promote program integrity and prevent improper payments.

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

MISSION

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