

The Social Security Administration's Compliance with the *Improper Payments Elimination and Recovery Act of 2010* in the Fiscal Year 2012 Performance and Accountability Report

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Office of Audit Report Summary

Objectives

To review the Improper Payments Information section in the Fiscal Year (FY) 2012 Performance and Accountability Report (PAR) and determine whether the Social Security Administration (SSA) met all requirements of the *Improper Payments Elimination and Recovery Act of 2010* (IPERA). In addition, we evaluated the Agency's (1) accuracy and completeness of reporting and (2) performance in reducing and recapturing improper payments.

Background

On July 22, 2010, the President signed IPERA into law. IPERA amended the *Improper Payments Information Act of 2002* (IPIA) to prevent the loss of billions in taxpayer dollars. The Office of Management and Budget issued Government-wide guidance on the implementation of IPIA, as amended by IPERA, in April 2011.

Our Findings

During our review, we found that the Agency met the requirements of IPIA. The Agency accurately reported improper payment information and produced a substantially complete report. However, SSA could improve reporting by including information on significant changes in improper payment amounts.

Our Recommendation

Based on our review, we recommend that in accordance with OMB guidance, SSA should annually review its existing corrective actions to determine whether any existing action can be intensified or expanded, resulting in a high-impact, high return on investment in terms of reduced or prevented improper payments.

The Agency agreed with our recommendation.