



SOCIAL SECURITY

MEMORANDUM

Date: September 20, 2002

Refer To:

To: The Commissioner

From: Inspector General

Subject: Impact on the Social Security Administration's Programs When Auxiliary Beneficiaries Do Not Have Their Own Social Security Numbers (A-01-02-22006)

Attached is a copy of our final report. Our objective was to determine the impact on the Social Security Administration's programs when auxiliary beneficiaries do not have their own Social Security numbers on the Master Beneficiary Record.

Please comment within 60 days from the date of this memorandum on corrective action taken or planned on our recommendations. If you wish to discuss the final report, please call me or have your staff contact Steven L. Schaeffer, Assistant Inspector General for Audit, at (410) 965-9700.

James G. Huse, Jr.

Attachment

OFFICE OF
THE INSPECTOR GENERAL

SOCIAL SECURITY ADMINISTRATION

IMPACT ON THE SOCIAL SECURITY
ADMINISTRATION'S PROGRAMS WHEN
AUXILIARY BENEFICIARIES DO NOT
HAVE THEIR OWN SOCIAL
SECURITY NUMBERS

September 2002 A-01-02-22006

AUDIT REPORT



Mission

We improve SSA programs and operations and protect them against fraud, waste, and abuse by conducting independent and objective audits, evaluations, and investigations. We provide timely, useful, and reliable information and advice to Administration officials, the Congress, and the public.

Authority

The Inspector General Act created independent audit and investigative units, called the Office of Inspector General (OIG). The mission of the OIG, as spelled out in the Act, is to:

- Conduct and supervise independent and objective audits and investigations relating to agency programs and operations.**
- Promote economy, effectiveness, and efficiency within the agency.**
- Prevent and detect fraud, waste, and abuse in agency programs and operations.**
- Review and make recommendations regarding existing and proposed legislation and regulations relating to agency programs and operations.**
- Keep the agency head and the Congress fully and currently informed of problems in agency programs and operations.**

To ensure objectivity, the IG Act empowers the IG with:

- Independence to determine what reviews to perform.**
- Access to all information necessary for the reviews.**
- Authority to publish findings and recommendations based on the reviews.**

Vision

By conducting independent and objective audits, investigations, and evaluations, we are agents of positive change striving for continuous improvement in the Social Security Administration's programs, operations, and management and in our own office.

Executive Summary

OBJECTIVE

Our objective was to determine the impact on the Social Security Administration's (SSA) programs when auxiliary beneficiaries do not have their own Social Security numbers (SSN) on the Master Beneficiary Record (MBR).

BACKGROUND

Auxiliary beneficiaries are children, widows, spouses, and parents who receive Old-Age, Survivors and Disability Insurance (OASDI) benefits based on another wage earner's Social Security record. As such, the primary wage earner's SSN—not the auxiliary beneficiary's SSN—is used to track the auxiliary beneficiary's benefit payments on the MBR. SSA commonly refers to the auxiliary beneficiary's SSN as the Beneficiary's Own Account Number (BOAN).

In November 1988, Public Law (P.L.) 100-647 amended the Social Security Act to require that, as of June 1, 1989, an individual must present satisfactory proof of an SSN before receiving any Social Security benefits. To comply with this law, SSA established the missing BOAN alert process to detect when an auxiliary beneficiary's SSN is missing on the MBR.

SSNs are used by many of SSA's systems to control information about individuals. For example, death reports, Supplemental Security Income (SSI) records, earnings records, and prisoner information are associated with the SSNs of the individuals to whom the information pertains. Because this information can affect an individual's entitlement to benefits, SSA routinely compares or matches this information to its payment files to ensure payment accuracy.

RESULTS OF REVIEW

SSA's ability to ensure payment accuracy in both the OASDI and SSI programs is impacted when auxiliary beneficiaries do not have their own SSNs on the primary wage earner's MBR. Specifically, our audit identified 126,471 auxiliary beneficiaries receiving benefits as of August 2001 whose SSNs were missing from the MBR. Based on our detailed testing of the 61,195 beneficiaries' records for which we identified possible SSNs, we identified approximately \$8.91 million incorrectly paid because SSNs were not on the MBR. Also, 10,264 of the 126,471 auxiliary beneficiaries in our audit population (8 percent) became entitled to OASDI benefits after enactment of P.L. 100-647.

Additionally, we were unable to locate possible SSNs or analyze 52 percent of the 126,471 beneficiaries in our audit population. However, we expect the results for the remaining 52 percent will show additional overpayments.

CONCLUSIONS AND RECOMMENDATIONS

It is critical that SSA take all feasible steps to ensure payment accuracy within its programs—especially in light of *The President's Management Agenda* for Fiscal Year 2002, which includes a goal to improve the Government's financial performance through the reduction of erroneous payments. Based on the overpayments identified during our audit, we believe it would be cost-effective for SSA to add SSNs to all MBRs for individuals currently receiving benefits—even if new SSNs have to be issued. We recommend that SSA:

- Add the SSNs to the MBRs for the auxiliary beneficiaries currently receiving benefit payments.
- Modify its missing BOAN alert process to include auxiliary beneficiaries who became entitled to benefits prior to June 1989.
- Generate reports of auxiliary beneficiaries with missing BOAN alerts that have not been cleared timely to a higher level of management.
- Review the remaining 702 auxiliary beneficiaries identified by our earnings match to adjust their payments as needed.

AGENCY COMMENTS

In response to our draft report, SSA generally agreed with three of our four recommendations. However, SSA did not agree with our second recommendation. SSA stated that it is not required to obtain SSNs for auxiliary beneficiaries entitled before June 1989, and that the issue can be addressed through additional policy instructions to its staff. (See Appendix B for SSA's comments.)

OFFICE OF THE INSPECTOR GENERAL RESPONSE

We believe our report demonstrates the need for SSA to modify its missing BOAN alert process to include auxiliary beneficiaries who became entitled before June 1989, and we urge SSA to implement our recommendation. We believe SSA will continue to make improper payments to these individuals until their SSNs are placed on the MBR.

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Acronyms

BOAN	Beneficiary's Own Account Number
DACUS	Death Alert, Control, and Update System
DMF	Death Master File
EVS	Enumeration Verification System
FO	Field Office
MBR	Master Beneficiary Record
MEF	Master Earnings File
OASDI	Old-Age, Survivors and Disability Insurance
OIG	Office of the Inspector General
P.L.	Public Law
POMS	Program Operations Manual System
PUPS	Prisoner Update Processing System
SSA	Social Security Administration
SSI	Supplemental Security Income
SSN	Social Security Number
SSR	Supplemental Security Record
TOP	Treasury Offset Program

Introduction

OBJECTIVE

Our objective was to determine the impact on the Social Security Administration's (SSA) programs when auxiliary beneficiaries do not have their own Social Security numbers (SSN) on the Master Beneficiary Record (MBR).

BACKGROUND

Auxiliary beneficiaries are children, widows, spouses, and parents who receive Old-Age, Survivors and Disability Insurance (OASDI) benefits based on another wage earner's Social Security record. As such, the primary wage earner's SSN—not the auxiliary beneficiary's SSN—is used to track the auxiliary beneficiary's benefit payments. SSA commonly refers to the auxiliary beneficiary's SSN as the Beneficiary's Own Account Number (BOAN) and maintains this information on the MBR.¹ As of December 2000, SSA paid benefits to over 45.4 million OASDI beneficiaries, and over 11.8 million of these individuals were auxiliary beneficiaries.²

A January 1987 Office of the Inspector General (OIG) audit report found that auxiliary beneficiaries without SSNs on the MBR impaired SSA's ability to monitor payment accuracy.³ In November 1988, the Technical and Miscellaneous Revenue Act, Public Law (P.L.) 100-647 was enacted. This Law amended the Social Security Act to require that, as of June 1, 1989, an individual must present satisfactory proof of an SSN before receiving any Social Security benefits.

To comply with P.L. 100-647, SSA established the missing BOAN alert process. Bi-monthly, this process generates alerts to SSA field offices (FO) when the program detects an auxiliary beneficiary—first entitled in June 1989 or later—whose SSN is missing on the MBR.⁴ However, a March 1998 OIG report found that resolving BOAN alerts was a low priority for FO managers among the many other duties assigned to their offices.⁵

¹ A MBR consists of information related to a beneficiary's entitlement to OASDI benefits (POMS, section SM 00510.002).

² SSA report, *2001 Annual Statistical Supplement*.

³ *Review of Payment to Auxiliary Beneficiaries Without Their Own Social Security Number* (A-13-86-62608), January 1987.

⁴ POMS, section SM 00613.350, explains the missing BOAN alert process. Additionally, POMS, section SM 00613.351, explains how to resolve a missing BOAN alert.

⁵ *Payment of Benefits to Individuals Who Do Not Have Their Own Social Security Number* (A-04-96-42000), March 1998.

The lack of an SSN will not prevent SSA from initiating a claim. In fact, SSA personnel are instructed to process a claim as usual if the claimant does not have an SSN.⁶ However, if the beneficiary refuses to obtain an SSN, benefit payments should be suspended.⁷

SSNs are used by many of SSA's systems to control information about individuals. When an SSN is missing, it can affect an individual's entitlement to benefits. As a result, SSA's routine matches with its payment files will not always ensure payment accuracy. For example, SSA uses the SSN to perform a variety of data matches both within SSA and with other agencies. These matches assist the Agency in determining the beneficiaries' eligibility; and—to the extent that an SSN is missing—the value of these matches is diminished. For purposes of this audit, we focused on the impact of missing SSNs of auxiliary beneficiaries on the primary wage earner's MBR with regard to four such matches: death reports, Supplemental Security Income (SSI) records, earnings records, and prisoner information.

Death

An auxiliary beneficiary's entitlement to benefits ends when he or she dies.⁸ To identify deceased beneficiaries and prevent erroneous payments after death, SSA uses the Death Alert, Control, and Update System (DACUS). DACUS receives death data from external and internal sources and produces a national file of death information known as the Death Master File (DMF). DACUS compares the SSNs of deceased individuals to the SSNs of OASDI beneficiaries. When auxiliary beneficiaries' SSNs are not present on the wage earners' MBR, DACUS will not detect that the deceased individuals are beneficiaries whose payments should be terminated.

Concurrent Beneficiaries

Concurrent beneficiaries are individuals entitled to receive benefit payments under both the OASDI and SSI programs. SSI is a needs-based program and eligibility is, in part, dependent upon the amount of income available to the aged, blind or disabled recipient. The OASDI payments received by concurrent beneficiaries are considered income under the SSI program and recorded on the recipients' Supplemental Security Record (SSR). Concurrent beneficiaries' records are tracked based on the individuals' SSN. If an SSN of an auxiliary beneficiary does not also appear on the wage earner's MBR, SSA may not know that a beneficiary is concurrently receiving benefits.⁹ As a result, the recipient's SSI payments could be overpaid.

⁶ POMS, section SM E00390.300.

⁷ POMS, section RS 00203.032.

⁸ As stated in 20 CFR §§ 404.316, 404.332, 404.337, 404.341, 404.352 and 404.371.

⁹ The MBR and SSR interface daily to share information about concurrent beneficiaries (POMS, section SM 02001.001).

Auxiliary Beneficiaries With Earnings

Social Security benefits are intended to replace some of the earnings lost due to the retirement, disability or death of a worker. For this reason, limitations are placed on the amount of income a beneficiary is allowed to earn before his or her benefits are reduced. When auxiliary beneficiaries work, their benefits—and benefits payable to other beneficiaries on the same record—may be too high or too low.

To lessen the reporting burden on the public in 1997, SSA assumed the responsibility of detecting the earnings of beneficiaries and adjusting their benefit payments as needed. Therefore, most beneficiaries no longer report their earnings to SSA directly.¹⁰ Instead, SSA developed the Earnings Enforcement Operation to ensure that benefits are paid correctly considering the beneficiaries' earnings. SSA records the earnings history of every individual in its Master Earnings File (MEF) under the individual's SSN.¹¹ SSA also records on the MBR an estimate of the amount of future earnings a beneficiary expects to receive. Estimated wages are intended to prevent overpayments.¹²

The Earnings Enforcement Operation matches the earnings data, recorded on the MBR, against the actual earnings recorded in the MEF under the individual's SSN. The system identifies both underpayment and overpayment situations that result from the match. When auxiliary beneficiaries have reported earnings under their SSNs—but those SSNs do not appear on the MBR—the Earnings Enforcement Operation will not detect that working individuals are beneficiaries. As a result, SSA may not know when benefit payments should be adjusted.

Prisoners

The Social Security Act prohibits OASDI payments to beneficiaries who have been convicted and confined for more than 30 days.¹³ SSA receives prisoner data from correctional facilities and processes it through the Prisoner Update Processing System (PUPS). Since PUPS uses SSNs to identify prisoners,¹⁴ the system will not identify an auxiliary beneficiary who is in prison, if the beneficiary's SSN is not on the wage earner's MBR. Therefore, SSA FOs will not be alerted to investigate these cases to determine whether benefit payments should be stopped.

¹⁰ This does not apply to disabled auxiliary beneficiaries. Individuals who receive auxiliary benefits based on their disabilities are required to report their earnings to SSA.

¹¹ POMS, section RM 03870.001.

¹² POMS, section RS 02510.005.

¹³ Social Security Act § 202(x)(1)(A)(i).

¹⁴ POMS, section GN 02607.003.

SCOPE AND METHODOLOGY

To accomplish our objective, we:

- Reviewed applicable sections of the Social Security Act and SSA's regulations, rules, policies, and procedures.
- Tested SSA's internal controls by assessing SSA's policies and procedures, as well as by analyzing a sample of cases.
- Identified, through data analysis, 126,471 auxiliary beneficiaries without a BOAN on the wage earner's MBR who were receiving OASDI benefits as of August 2001, and their own SSNs did not appear on benefit records. Using SSA's Enumeration Verification System (EVS), the names and dates of birth of these 126,471 auxiliary beneficiaries were compared to SSA's Numident File¹⁵ to locate possible SSNs. EVS identified possible SSNs for 61,195 of the auxiliary beneficiaries.¹⁶ (See Appendix A for additional information.)
- Obtained from SSA the DMF as of June 2001 and PUPS as of October 2001. We tested the reliability of key fields in these data files to ensure the accuracy of the data critical to our audit.
- Matched the 61,195 SSNs identified by EVS against the DMF and PUPS. We also matched the SSNs against the MEF and SSR as of November 2001. These matches identified the following:
 - ➔ 391 SSNs with dates of death on the DMF;
 - ➔ 152 SSNs in which the beneficiary received both OASDI and SSI payments concurrently after 1990;
 - ➔ 802 SSNs under which earnings were posted to the MEF between 1996 and 2000; and
 - ➔ 62 SSNs with prisoner records in PUPS.¹⁷
- Calculated the dollar impact on beneficiaries' payments for each of the DMF, SSI and PUPS cases, and for a random sample of 100 earnings cases. (See Appendix A for our sampling methodology.)

¹⁵ The Numident File contains identifying information (such as name, date of birth, date of death, etc.) for each individual issued an SSN.

¹⁶ We were unable to find possible SSNs for the remaining 65,276 auxiliary beneficiaries.

¹⁷ Our audit focused on these four areas; however, auxiliary beneficiaries without SSNs on the MBR could also impact other areas.

- Referred cases to the appropriate SSA FO to:
 1. Determine whether the SSNs identified by EVS were accurate for the auxiliary beneficiaries; and
 2. Confirm whether the beneficiaries' payments—and payments to other beneficiaries on the same MBR—were affected by the information identified during our audit.¹⁸
- Communicated with SSA's Office of Systems personnel to determine the work they performed and have planned to address auxiliary beneficiaries without SSNs.

We performed our audit in Boston, Massachusetts, between January and May 2002. The entities audited were SSA's FOs under the Deputy Commissioner for Operations and the Office of Systems Design and Development under the Deputy Commissioner for Systems. We conducted our audit in accordance with generally accepted government auditing standards.

¹⁸ Cases suspected to involve fraud were referred to the OIG's Office of Investigations.

Results of Review

SSA's ability to ensure payment accuracy in both the OASDI and SSI programs is impacted when auxiliary beneficiaries do not have their own SSNs on the primary wage earner's MBR. For SSA's systems to work effectively, an auxiliary beneficiary's SSN should be on the MBR to determine whether benefit payments should be adjusted due to:

- death,
- concurrent SSI payments,
- earnings, or
- imprisonment.¹⁹

During our audit, we identified approximately \$8.91 million that was incorrectly paid because the auxiliary beneficiaries' SSNs were not on the MBR.²⁰ This \$8.91 million consists of the following:

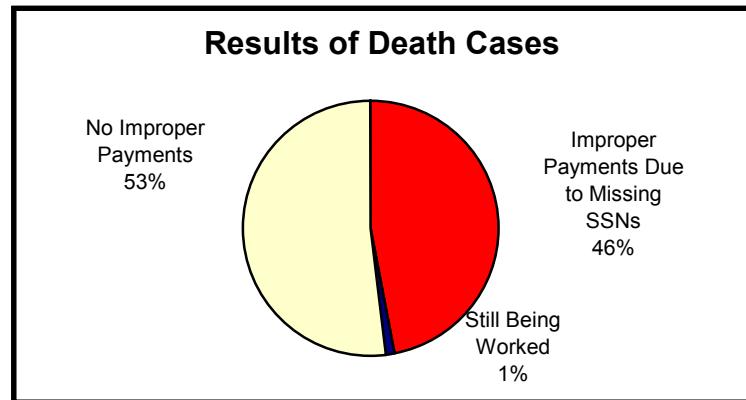
- \$5.18 million in OASDI benefits incorrectly paid due to the deaths of auxiliary beneficiaries;
- \$1.17 million in incorrect SSI payments because the auxiliary beneficiaries' OASDI benefits were not recognized as income when their SSI payments were calculated;
- an estimated \$2.48 million in OASDI benefits incorrectly paid because the auxiliary beneficiaries' earnings were not considered in determining their OASDI benefit amount; and
- \$76,424 in OASDI benefits incorrectly paid due to the imprisonment of auxiliary beneficiaries.

¹⁹ Other situations, such as marriage, may also impact an auxiliary beneficiary's benefit payments. However, our audit focused on these four areas.

²⁰ Although we did not perform any tests on the 65,276 auxiliary beneficiaries for whom we could not find SSNs, it is likely OASDI and/or SSI payments were also incorrectly paid to these beneficiaries.

IDENTIFICATION OF DECEASED AUXILIARY BENEFICIARIES

SSA matches information on the MBR with death information to identify incorrect benefit payments. Therefore, SSA's ability to identify deceased auxiliary beneficiaries and terminate benefits in a timely fashion is diminished when the auxiliary beneficiaries' SSNs do not appear on the MBR. Of the 61,195 auxiliary beneficiaries for which we were able to find possible SSNs, 391 had dates of death recorded on SSA's DMF.



Of the 391 cases in our population:

- The missing SSNs prevented SSA from identifying 181 deceased beneficiaries, resulting in \$5.18 million in incorrect payments (46 percent).²¹
- The missing SSNs did not impact benefit payments for 205 cases (53 percent).
- The impact of the missing SSNs has not been determined for five cases because SSA continues to investigate whether the auxiliary beneficiaries are deceased (1 percent).

Auxiliary Beneficiaries Incorrectly Paid After Death

The 181 deceased auxiliary beneficiaries, whose undiscovered deaths resulted in \$5.18 million in incorrect payments, include:

- 173 auxiliary beneficiaries whose benefits have now been terminated due to death; and
- 8 auxiliary beneficiaries who are presumed dead and whose benefits have been suspended.

For 173 cases in our population, the auxiliary beneficiaries died, and SSA subsequently posted the death information to the DMF. On average, SSA learned of the deaths 92 days after the individuals died. However, because the beneficiaries' SSNs did not appear on the MBR, DACUS did not identify the deceased individuals as auxiliary beneficiaries. Consequently, SSA continued paying benefits for an average period of 38 months after the individuals died, resulting in incorrect payments of over

²¹ As of August 14, 2002, SSA successfully recovered \$1,272,152 of this \$5.18 million.

\$4.77 million. Had the SSNs been on the MBR, the deceased individuals would have been identified as beneficiaries through DACUS, and benefits would have been terminated in a more timely manner.

SSA's failure to terminate the benefits of two of these deceased auxiliary beneficiaries not only caused incorrect payments to the deceased auxiliary beneficiary, but to other beneficiaries as well. A total of \$100,727 was incorrectly paid to other auxiliary beneficiaries who were no longer entitled to benefits once the deceased auxiliary beneficiary died. The following is an example.

A disabled adult child died in July 1991 but SSA continued to pay benefits until March 2002, even though the death was recorded on the DMF in January 1992. The termination of benefit payments to the deceased auxiliary beneficiary effective July 1991 also caused the mother's eligibility for benefit payments to end. In addition to the \$94,876 incorrectly paid on the deceased beneficiary's behalf, \$84,080 was incorrectly paid to the mother.

SSA has suspended benefit payments to an additional eight auxiliary beneficiaries based on allegations of death on the DMF and the inability of the FO to contact the beneficiaries. At least 1 month had elapsed since these benefits were suspended and the auxiliary beneficiaries had not contacted SSA regarding the suspension of their benefit payments. If the deaths on the DMF prove correct for these beneficiaries, SSA must attempt to recover an additional \$404,317.

Missing SSNs Without Incorrect Payments

For 205 cases, the missing SSNs did not result in incorrect payments. Specifically,

- 4 auxiliary beneficiaries were deceased, but the dates of death on the DMF were incorrect;²²
- 44 auxiliary beneficiaries were alive at the time of our review, but the DMF contained incorrect death information;²³ and
- the SSNs obtained through EVS proved incorrect for 157 auxiliary beneficiaries.²⁴

²² Although these beneficiaries are deceased, their deaths occurred after the dates reported on the DMF. If the SSNs were on the MBR, DACUS would have alerted SSA to the deaths that were posted to the DMF. However, because these dates were erroneous, SSA would have determined that the beneficiaries were alive and benefits would have continued.

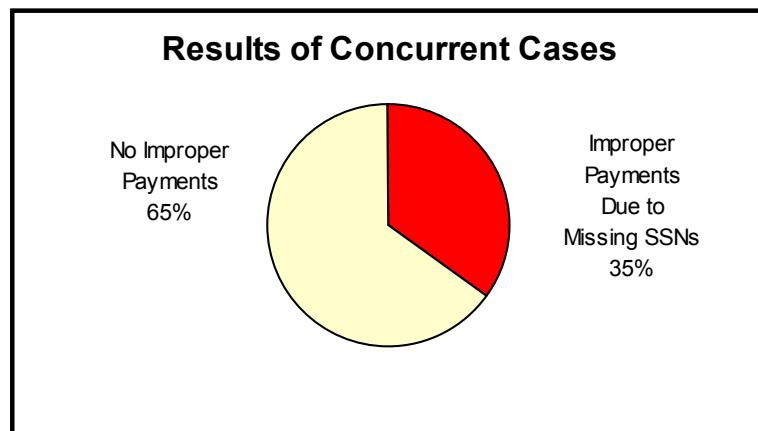
²³ SSA convened a workgroup, which met in December 2001 and March 2002, to address inaccuracies in the DMF. SSA is currently implementing strategies to improve the accuracy of the DMF.

²⁴ EVS is an electronic means of verifying the SSN, name, date of birth, and/or sex of an individual. EVS can also be used to find possible SSNs when an SSN is unknown. However, possible SSNs obtained from EVS are considered to be unverified and must be reviewed by FO employees to ensure they are accurate.

As of September 6, 2002, SSA had added the SSNs to the MBR for 49 of the 197 living auxiliary beneficiaries in our population. Therefore, when these beneficiaries die and their deaths are recorded in the DMF, these 49 cases should be identified through SSA's normal death matching operation.

RECOGNITION OF THE OASDI INCOME OF CONCURRENT BENEFICIARIES

SSA's ability to recognize OASDI benefit payments as income on the SSR is reduced when auxiliary beneficiaries do not have SSNs on the MBR. Since the SSI program is based on need, a concurrent beneficiary's OASDI benefits could reduce the amount of SSI payments the individual is eligible to receive. Of the 61,195 auxiliary beneficiaries



for whom we were able to find possible SSNs, we identified 152 auxiliary beneficiaries who may have received SSI payments while also receiving OASDI benefits.

Of the 152 cases identified, we determined that:

- 53 cases (35 percent) incorrectly received \$1.17 million in SSI payments because their OASDI benefits were not recognized as income on the SSRs.²⁵ For example, a concurrent beneficiary from New Jersey was improperly paid \$15,708 in SSI payments between November 1998 and March 2002 because SSA did not recognize the OASDI income she was receiving as an auxiliary beneficiary. Based on our work, SSA added the auxiliary beneficiary's SSN to the MBR in April 2002. As a result, the system now recognizes the OASDI income when calculating her SSI payment amount.
- 99 cases (65 percent) were unaffected by the missing SSNs. This included:
 - 76 cases in which the SSNs found by EVS proved incorrect.
 - 23 cases that had their OASDI benefits correctly recorded on their SSRs as income, even though the auxiliary beneficiaries' SSNs were not on the MBR.

²⁵ As a result of Administrative Finality, SSA may be unable to recover \$723,396 of the \$1.17 million in improper SSI payments. According to SSA's Administrative Finality policy, "A determination or decision by the Agency becomes final and binding when rendered and may only be later reopened or revised under special conditions." The time period SSA can assess an overpayment to an SSI recipient is limited to 24 months for good cause (POMS, sections SI 04070.001 and SI 04070.010).

However, we identified \$6,269 in SSI payments improperly paid to 10 of these concurrent beneficiaries because their OASDI income was not recognized timely.

AUXILIARY BENEFICIARIES WITH EARNINGS THAT IMPACT ENTITLEMENT

SSA's ability to identify auxiliary beneficiaries with earnings that impact their entitlement to benefits is diminished when the auxiliary beneficiaries' SSNs do not appear on the MBR. Of the 61,195 auxiliary beneficiaries for which we were able to find possible SSNs, 802 had reported earnings between 1996 and 2000, which may have impacted their entitlement to benefits. We randomly selected 100 of the 802 cases for review. Projecting the results of our sample, we estimate that 297 auxiliary beneficiaries had earnings that would result in approximately \$2.34 million in overpayments. Further, we estimate that approximately 56 auxiliary beneficiaries have earnings that would result in approximately \$143,597 in underpayments.²⁶

Of the 100 cases in our sample:

- the earnings on the MEF impacted the benefits payable to auxiliary beneficiaries for 44 records;
- the earnings on the MEF did not impact the benefits payable to auxiliary beneficiaries for 48 records; and
- the impact of the earnings on benefits payable to auxiliary beneficiaries (if any) has not yet been determined for 8 records still being reviewed by SSA.

Earnings Impact Benefits Payable to Auxiliary Beneficiaries

For 44 cases in our sample, the earnings reported on the MEF impacted the benefits payable to the auxiliary beneficiaries. Because the earnings were not recorded on the MBR, SSA did not recognize \$291,900 in overpayments that should be recovered and \$17,905 in underpayments that should be paid.

The following are examples of incorrect payments that resulted from the auxiliary beneficiaries' SSNs not appearing on their MBRs.

- An auxiliary beneficiary was entitled to spouse's benefits since November 1997. Because his SSN did not appear on the MBR, the Earnings Enforcement Operation did not identify the working auxiliary beneficiary. As a result, SSA did not recognize that \$2,686 was incorrectly paid to this beneficiary and should be recovered.

²⁶ The \$2.34 million in overpayments plus the \$143,597 in underpayments totals the \$2.48 million in incorrect payments as shown on page 6 of this report.

- A woman was entitled to auxiliary benefits as a mother with a child-in-care on the record of her deceased husband. Benefits were not paid to her in 1999 and 2000 based on her estimated earnings recorded on the MBR. However, her earnings record indicated that her actual earnings during this period did not exceed the amounts allowed under the OASDI program. As a result, she was entitled to OASDI benefits. Because her SSN did not appear on her deceased husband's MBR, the Earnings Enforcement Operation did not identify the working auxiliary beneficiary. As a result, SSA did not recognize the \$8,638 of additional OASDI benefits owed to this beneficiary.

Earnings Did Not Impact Benefits Payable

For 48 cases, the earnings reported on the MEF did not impact benefit entitlement for various reasons. For example, the earnings of 22 auxiliary beneficiaries were allowable under the rules of entitlement to OASDI benefits; and for 4 additional beneficiaries, the SSNs found by EVS proved incorrect.

AUXILIARY BENEFICIARIES IN PRISON

SSA's ability to suspend OASDI payments to imprisoned auxiliary beneficiaries is impaired when their SSNs are not on the wage earners' MBR. Of the 61,195 auxiliary beneficiaries for whom we were able to find possible SSNs, we identified 62 individuals who had incarceration dates listed in PUPS.

Of the 62 cases identified, we determined that:

- 8 auxiliary beneficiaries were not due some of the OASDI benefits paid to them because of their incarceration. Specifically, these 8 auxiliary beneficiaries received \$76,424 in OASDI benefits improperly while incarcerated as of March 2002.²⁷ SSA's routine matching of PUPS was ineffective in stopping the OASDI benefit payments to these individuals because their SSNs were not present on the MBR.
- 54 auxiliary beneficiaries' payments were correctly calculated despite the missing SSNs on the MBR. This included:
 - ➔ 50 cases in which the auxiliary beneficiaries were incarcerated but did not meet OASDI benefit suspension requirements. As a result, OASDI payments to these beneficiaries continued appropriately.
 - ➔ 2 cases in which SSA had erroneous prisoner information.
 - ➔ 2 cases in which the SSNs found by EVS proved incorrect.

²⁷ For 6 of these 8 cases, the PUPS alert and the improper OASDI payment amount have been confirmed. For the remaining 2 cases, we are awaiting OI and FO confirmation respectively.

SSA RECOGNIZED MISSING SSNs ON MBRs IMPAIRED ITS SYSTEM MATCHES

SSA has a program that generates alerts on a bi-monthly basis to "...FOs when the program detects an auxiliary or survivor beneficiary first entitled 6/89 or later, whose BOAN is either unverified or missing on the MBR."²⁸ The alerts will continue to be sent to the FOs until the SSNs are verified or added to the MBR.

At the time we started our audit, SSA's Office of Systems was studying the feasibility of using EVS to identify and place the SSNs for auxiliary beneficiaries on the MBR. However, our initial audit work showed the SSNs identified by EVS were not always correct, but actually belonged to other individuals with similar names. Therefore, SSA suspended its study until our audit was completed.

Based on our analysis, 237 of 705 SSNs (33 percent) identified by EVS were not the actual SSNs for the auxiliary beneficiaries. If the incorrect SSNs identified by EVS had been placed on the auxiliary beneficiaries' records, this could have caused significant problems. Specifically, the auxiliary beneficiaries' payments could have been improperly terminated through SSA's routine data matches for death, prison, earnings, etc.

For example, EVS identified an SSN for an auxiliary beneficiary in our deceased population. This SSN had a date of death of April 15, 1988 on the DMF. Upon our request, the servicing FO performed an investigation to determine whether the SSN identified for this auxiliary beneficiary was correct. The FO determined that the SSN identified by EVS for this beneficiary was incorrect. Furthermore, the FO confirmed that the auxiliary beneficiary was alive and placed her correct SSN on the MBR. If SSA relied on the validity of the SSN provided by EVS for this auxiliary beneficiary without verifying it, her benefit payments may have been terminated incorrectly. Therefore, SSA should verify SSNs identified through EVS prior to placing those SSNs on the MBR.

In January 2002, we obtained an updated extract of auxiliary beneficiaries without SSNs that were receiving benefits. By comparing our original August 2001 extract with the January 2002 extract, we determined that SSA had added SSNs to 4,054 auxiliary beneficiaries' MBRs. Additionally, SSA issued policy instructions on May 13, 2002 regarding the need to enter an auxiliary beneficiary's SSN on the MBR if it is not already on the record.

²⁸ POMS, section SM 00613.350.

AUXILIARY BENEFICIARIES WHO BECAME ENTITLED TO OASDI AFTER MAY 1989

As stated earlier, P. L. 100-647 requires individuals to present satisfactory proof of their SSNs before receiving any Social Security benefits.

The table to the right shows that 10,264 of 126,471 auxiliary beneficiaries in our audit population were initially entitled to OASDI benefits after May 1989. For example, 1,300 of the auxiliary beneficiaries who were first entitled to benefits in 1998 did not have SSNs on their records.

However, SSA FOs should have been notified of these cases through SSA's "BOAN missing alert process." The fact that these cases did not have SSNs indicates that this workload remained a low priority for SSA.

Year	Auxiliary Beneficiaries in Audit Population Entitled to OASDI Benefits After May 1989
1989	278
1990	508
1991	529
1992	630
1993	591
1994	655
1995	677
1996	756
1997	999
1998	1,300
1999	1,306
2000	1,298
Through August 2001	737
Total	10,264

ADDITIONAL IMPACT ON SSA's PROGRAMS

As stated earlier, of the 126,471 auxiliary beneficiaries identified, we were unable to locate possible SSNs for 65,276 individuals (52 percent). As a result, all of the analysis and findings discussed in our report are based on 48 percent of our population—the 61,195 beneficiaries for whom we identified possible SSNs. Without possible SSNs, we could not perform additional testing for the remaining 52 percent of our population. However, we expect that if SSA adds SSNs to these cases and conducts a similar analysis, the results for the remaining 52 percent will show additional overpayments.

This is especially likely since 51,540 of these 65,276 beneficiaries (79 percent) were age 65 or older. These individuals will most likely continue to receive benefits until their deaths. However, SSA may not be able to identify and terminate their benefit payments when these individuals die if their SSNs are not on the MBR.

Many of the 61,195 beneficiaries we analyzed had SSNs already, but those SSNs were not recorded on the MBR. Conversely, most of the 65,276 beneficiaries for whom we could not identify possible SSNs may have never received SSNs since they were not required to receive benefits prior to June 1989.

Conclusions and Recommendations

It is critical that SSA take all feasible steps to ensure payment accuracy within its programs—especially in light of *The President’s Management Agenda* for Fiscal Year 2002,²⁹ which includes a goal to improve the Government’s financial performance through the reduction of erroneous payments. Based on the overpayments identified during our audit, we believe it would be cost-effective for SSA to add SSNs to all MBRs for individuals currently receiving benefits—even if new SSNs have to be issued.

Therefore, we recommend that SSA:

1. Add the SSNs to the MBR records of all auxiliary beneficiaries currently receiving benefit payments.
2. Modify its missing BOAN alert process to include auxiliary beneficiaries who became entitled to benefits prior to June 1989.
3. Generate reports of auxiliary beneficiaries with missing BOAN alerts that have not been cleared timely to a higher level of management.
4. Review the remaining 702 auxiliary beneficiaries identified by our earnings match to adjust their payments as needed.

AGENCY COMMENTS

In response to our draft report, SSA generally agreed with three of our four recommendations. However, SSA did not agree with our second recommendation. Specifically, while SSA agreed that the addition of missing SSNs for auxiliary beneficiaries will facilitate SSA’s matching process and reduce erroneous payments, the Agency did not agree to modify its missing BOAN alert process. SSA stated that it is not required to obtain SSNs for individuals entitled before June 1989 and it believes the issue can be addressed through additional policy instructions to its staff. (See Appendix B for SSA’s comments.)

OIG RESPONSE

We believe our report demonstrates the need for SSA to modify its missing BOAN alert process to include auxiliary beneficiaries who became entitled before June 1989, and we urge SSA to implement our recommendation. We believe SSA will continue to make improper payments to these individuals until SSNs are added to the MBR. To ensure that SSNs are added to these records, SSA should issue missing BOAN alerts.

²⁹ Published by the Executive Office of the President, Office of Management and Budget (see page 19).

By modifying the alert process, FO staff would be notified of the need to either (1) locate the correct SSN and add it to the MBR or (2) issue a new SSN if the individual did not already have an SSN.

Other Matters

MISSING SSNs IMPACT DEBT RECOVERY

The Debt Collection Improvement Act of 1996, P.L. 104-134, requires Federal agencies—such as SSA—to offset Federal payments to collect delinquent non-tax debts owed to the Government. Specifically, the objectives of P.L. 104-134 are to

- maximize collections of delinquent debts owed to the Government, and
- reduce losses arising from inadequate debt management activities.

The Treasury Offset Program (TOP) is a Government-wide delinquent debt matching and payment offset system run by the Department of the Treasury. It enables Treasury to recover an individual's delinquent Federal debt, such as SSI or OASDI overpayments, by offsetting any Federal payment due that individual. When TOP identifies a payment about to be sent to a debtor, Treasury reduces or withholds the payment and sends it to the agency owed the debt. TOP permits SSA to recover delinquent debts owed it by offsetting an individual's tax refund or other Federal payments. Through Fiscal Year 2000, TOP yielded \$394 million in debt collections for SSA.³⁰ Further, other Federal agencies may recover debts owed them by offsetting an individual's OASDI benefits. This Benefit Payment Offset program is expected to enable Treasury to recover an estimated \$40 to \$60 million in delinquent debt from about 400,000 OASDI beneficiaries.

Debt Collection Tools Rely on the SSN

The TOP process is based on computer matching. It uses the taxpayer identification number to match the debtor and payee records. The taxpayer identification number is the same as the individual's own SSN. Because TOP relies on the individual's SSN, SSA's ability to meet the objectives of P.L. 104-134 is

hindered when auxiliary beneficiaries do not have their SSNs on their benefit records. For auxiliary beneficiaries whose benefits have stopped and who owe past-due debts to SSA, the Agency would be unable to collect the debts from other Federal payments made to the debtors (for example, Federal income tax refunds) if the individuals' SSNs do not appear on the benefit records.³¹ For auxiliary beneficiaries who are currently receiving OASDI benefits and who owe past-due debts to other Federal agencies, Treasury would not be able to offset the beneficiaries' OASDI benefits to recover the debts if the individuals' SSNs do not appear on the benefit records.

³⁰ This includes debt collections that resulted from TOP's predecessor – the Tax Refund Offset program managed by the Internal Revenue Service (SSA, Performance and Accountability Report for Fiscal Year 2000).

³¹ We have initiated work to assess the cost-benefit of identifying and placing SSNs on terminated or suspended MBRs that contain overpayments.

Our audit involved individuals who are currently receiving auxiliary benefits and whose SSNs do not appear on the benefit records. It is possible that these beneficiaries owe past-due debts to other Federal agencies. Because the individuals' SSNs do not appear on benefit records, these agencies are not afforded the opportunity to recover the debts owed them by withholding from the debtors' OASDI benefits. Further, we did not include in our audit auxiliary beneficiaries who are missing SSNs but whose benefits have stopped. It is possible that these beneficiaries owe past-due debts to SSA, but SSA is unable to recover the debts from payments made to the debtors by other Federal agencies.

We believe SSA could better meet the objectives of the Debt Collection Improvement Act by ensuring that SSNs appear on the records of all non-terminated auxiliary beneficiaries and on the records of terminated beneficiaries who owe past-due debts to SSA. By ensuring the SSNs appear on the records of auxiliary beneficiaries who are currently receiving OASDI benefits, other Federal agencies would have more opportunities to recover delinquent debt owed them. Further, by ensuring that SSNs appear on the records of terminated auxiliary beneficiaries who owe past-due debts to SSA, the Agency would increase its chances of recovering these debts because Treasury would be able to offset other Federal payments made to these debtors.

UNREPORTED MARRIAGE

We obtained files containing marriage information from four States (Georgia, Kansas, Oregon and Vermont). Of the 61,195 cases in which EVS identified an SSN, 29 were reported by these States to have married. Out of the 29 cases, we found

- the marriage of 28 of the auxiliary beneficiaries did not terminate the beneficiaries' entitlement to benefits, and
- the marriage for 1 of the auxiliary beneficiaries did cause the beneficiary's entitlement to OASDI benefits to terminate. Specifically, the auxiliary beneficiary—who was receiving both a disability benefit based on her own earnings and a Disabled Adult Child benefit based on her father's earnings—married in March 1997. Her marriage caused her entitlement to Disabled Adult Child benefits to terminate as of March 1997. When the beneficiary reported her marriage, SSA changed her name on her own disability claim to reflect her new married name, but failed to terminate the benefits being paid as a Disabled Adult Child. Because SSA did not terminate her benefits until we alerted the FO of the case, the beneficiary received \$24,927 in OASDI benefits that she was not due.

Although we only identified one overpaid case by matching missing SSN cases against these four States' marriage files, as SSA expands its access to marriage files, additional improper payments will only be identified if these auxiliary beneficiaries' SSNs are added to the MBR.

Appendices

Appendix A

Sampling Methodology and Results

We obtained from the Social Security Administration (SSA) a data file of 4.6 million Old-Age, Survivors and Disability Insurance auxiliary beneficiary records without SSNs listed on the primary wage earner's record. Based on our data analysis, 126,471 of these auxiliary beneficiaries were receiving benefits as of August 2001. We processed these 126,471 cases through SSA's Enumeration Verification System (EVS)¹ and identified possible Social Security numbers for 61,195 of these auxiliary beneficiaries. We compared the 61,195 SSNs identified by EVS to the Master Earnings File (MEF) and identified 802 auxiliary beneficiaries whose earnings may have impacted the benefits paid.

Sample Results and Projections	
Population size	802
Sample size	100
Part I: Underpayments	
Attribute Projections	
Number of cases in which the auxiliary beneficiary's earnings caused underpayments to be due beneficiaries	7
Point estimate of cases in the population:	56
Projection lower limit	28
Projection upper limit	100
Dollar Projections	
Benefits underpaid in the sample cases as a result of the auxiliary beneficiaries' earnings not being posted to the records	\$17,905
Point estimate of benefits underpaid in the population	\$143,597
Projection lower limit	\$19,382
Projection upper limit	\$267,813

Note: All projections were calculated at the 90-percent confidence level.

¹ EVS is an electronic means of verifying the SSN, name, date of birth, and/or sex of an individual. EVS can also be used to identify possible SSNs when an SSN is unknown.

Part II: Overpayments	
Attribute Projections	
Number of cases in which the auxiliary beneficiary's earnings caused overpayments	37
Point estimate of cases in the population.	297
Projection lower limit	235
Projection upper limit	362
Dollar Projections	
Benefits overpaid in the sample cases as a result of the auxiliary beneficiaries' earnings not being posted to the records	\$291,900
Point estimate of benefits overpaid in the population	\$2,341,036
Projection lower limit	\$1,269,350
Projection upper limit	\$3,412,721

Note: All projects were calculated at the 90-percent confidence level.

Appendix B

Agency Comments



SOCIAL SECURITY

MEMORANDUM

Date: September 9, 2002 Refer To: S1J-3

To: James G. Huse, Jr.
Inspector General

From: Larry Dye /s/
Chief of Staff

Subject: Office of the Inspector General Draft Report, "Impact on the Social Security
Administration's Programs When Auxiliary Beneficiaries Do Not Have Their Own
Social Security Numbers" (A-01-02-22006)—INFORMATION

We appreciate OIG's efforts in conducting this review. Our comments on the report content and recommendations are attached.

Please let us know if we can be of further assistance. Staff questions can be referred to Dan Sweeney on extension 51957.

Attachment:
SSA Response

COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL (OIG) DRAFT REPORT,
“IMPACT ON THE SOCIAL SECURITY ADMINISTRATION’S PROGRAMS WHEN
AUXILIARY BENEFICIARIES DO NOT HAVE THEIR OWN SOCIAL SECURITY
NUMBERS” (A-01-02-22006)

Recommendation 1

Add the Social Security numbers (SSN) to the Master Beneficiary Record (MBR) records of all auxiliary beneficiaries currently receiving benefit payments.

Comment

We agree that the addition of missing SSNs for auxiliary beneficiaries will facilitate the Social Security Administration’s (SSA) matching processes and reduce erroneous payments. As OIG indicates in the draft report, we issued policy instructions on May 13, 2002 regarding the need to enter an auxiliary beneficiary’s SSN on the MBR if it is not already on the record. We will issue additional instructions before the end of the fiscal year to all offices emphasizing the importance of processing the Beneficiary’s Own Account Number (BOAN) alerts and of adherence to the policy instructions for verifying and entering SSNs for auxiliary beneficiaries.

Recommendation 2

Modify the missing BOAN alert process to include auxiliary beneficiaries who became entitled to benefits prior to June 1989.

Comment

We disagree, as SSA is not required by statute to require an SSN for auxiliaries entitled before June 1989. However, we have addressed, as indicated above, the need for SSA staff to make every effort to ascertain, verify and post missing BOANs, including those for auxiliary beneficiaries entitled before June 1989.

Recommendation 3

Generate reports of auxiliary beneficiaries with missing BOAN alerts that have not been cleared timely to a higher level of management.

Comment

We agree, but the reports will require systems programming. We will develop an Information Technology Template for submission during the next cycle (scheduled for October - November 2002) that will allow us to track the volume of missing BOAN alerts by region and field office.

Recommendation 4

Review the remaining 702 auxiliary beneficiaries identified by our earnings match to adjust their payments as needed.

Comment

We agree. We will obtain the SSNs from OIG and refer the actions to the processing centers for necessary action. We expect to complete the cases during FY 2003.

Appendix C

OIG Contacts and Staff Acknowledgments

OIG Contacts

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For additional copies of this report, please visit our web site at <http://www.ssa.gov/oig> or contact the Office of the Inspector General's Public Affairs Specialist at (410) 966-1375. Refer to Common Identification Number A-01-02-22006.

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Social Security Advisory Board	1
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President, Federal Managers Association	1
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Total	96

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