

*Audit Report*

Match of Alabama, Georgia, and  
Illinois Death Information Against  
Social Security Administration  
Records

**MEMORANDUM**

**Date:** June 9, 2021 **Refer To:**  
**To:** The Commissioner  
**From:** Inspector General  
**Subject:** Match of Alabama, Georgia, and Illinois Death Information Against Social Security Administration Records (A-04-19-50819)

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 Alabama, Georgia, or Illinois records and (2) identify non-beneficiaries in the States' 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 Michelle L. Anderson, Assistant Inspector General for Audit, at 410-965-9700.



Gail S. Ennis

Attachment

# Match of Alabama, Georgia, and Illinois Death Information Against Social Security Administration Records

## A-04-19-50819



June 2021

**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 Alabama, Georgia, or Illinois records and (2) identify non-beneficiaries in the States' 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 reports 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 approximately 7 million individuals Alabama, Georgia, or Illinois recorded as deceased between January 1978 and December 2018. We matched the data against SSA payment records and the Numident.

### Findings

We estimate SSA issued approximately \$79 million in payments after death to 1,127 beneficiaries and 4 representative payees who died in Alabama, Georgia, or Illinois between January 1978 and December 2018. Identifying and correcting these discrepancies will prevent approximately \$14 million in additional improper payments after death over a 12-month period.

We also identified 53,486 non-beneficiaries who were deceased according to Alabama, Georgia, or Illinois records but whose death information was not in SSA's Numident. Resolving these discrepancies will improve the accuracy and completeness of death information the Agency shares with other Federal benefit-paying agencies.

We did not determine why the deaths we identified were not in SSA's Numident or whether Alabama, Georgia, or Illinois reported those deaths to SSA. However, SSA rejects EDR reports that do not pass its formatting and identification tests to prevent posting erroneous death data to its records.

The Numident contained death information for three of the four representative payees; however, at the time of our review, SSA had not replaced any of the four we identified.

### Agency Actions Resulting from the Audit

As of April 2021, SSA had terminated payments to 832 deceased beneficiaries and 4 deceased representative payees. SSA had also initiated recovery of approximately \$35 million in improper payments.

### Recommendations

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

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## **ABBREVIATIONS**

C.F.R.	Code of Federal Regulations
EDR	Electronic Death Registration
OIG	Office of the Inspector General
POMS	Program Operations Manual System
Pub. L. No.	Public Law Number
SSA	Social Security Administration
Stat.	United States Statutes at Large
U.S.C.	United States Code

## OBJECTIVES

Our objectives were to (1) determine whether the Social Security Administration (SSA) made payments to beneficiaries<sup>1</sup> and/or representative payees<sup>2</sup> who were deceased according to Alabama, Georgia, or Illinois records and (2) identify non-beneficiaries<sup>3</sup> in the States' files whose death information did not appear in Agency records.

## BACKGROUND

In October 2020, SSA paid approximately \$96 billion under the Old-Age, Survivors and Disability Insurance and Supplemental Security Income programs to approximately 70 million beneficiaries.<sup>4</sup> Under these programs, payment to a beneficiary terminates when the individual dies.<sup>5</sup>

To identify and prevent payments after death, the *Social Security Act* requires that SSA establish a program under which States can voluntarily contract with SSA to provide it death data to match against its records.<sup>6</sup> 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,<sup>7</sup> 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.<sup>8</sup>

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<sup>1</sup> 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.

<sup>2</sup> SSA appoints a representative payee to receive and manage benefit payments when SSA determines it serves the individual's best interest regardless of the individual's legal competency or incompetency. *Social Security Act*, 42 U.S.C. §§ 405(j) and 1383(a)(2)(A)(ii) (govinfo.gov 2018).

<sup>3</sup> "Non-beneficiaries" refers to deceased individuals who were not in current payment status as of March 2020 (Alabama and Georgia) and June 2020 (Illinois).

<sup>4</sup> SSA, *Monthly Statistical Snapshot*, October 2020.

<sup>5</sup> 20 C.F.R. §§ 404.311(b), 404.316(b)(1), and 416.1334 (govinfo.gov 2020).

<sup>6</sup> *Social Security Act*, 42 U.S.C. § 405(r)(1) (govinfo.gov 2018).

<sup>7</sup> SSA, *POMS*, GN 02602.050, A (October 30, 2017).

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

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 own benefits.<sup>9</sup> The *Social Security Act* requires that SSA establish a system of accountability for monitoring representative payees.<sup>10</sup> 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.<sup>11</sup>

We obtained data files that provided the personally identifiable information of approximately 7 million individuals Alabama, Georgia, or Illinois recorded as deceased.<sup>12</sup> We matched the death data against SSA's Numident and payment records to identify 1,135 beneficiaries and 4 representative payees whose personally identifiable information matched that of deceased individuals. We obtained death certificates for a random sample of 150 beneficiaries<sup>13</sup> and the 4 representative payees and provided those certificates to our Office of Investigations and 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 and Appendix B for our sampling methodology and results.

## RESULTS OF REVIEW

We estimate SSA issued approximately \$79 million in payments after death to 1,127 beneficiaries and 4 representative payees who died in Alabama, Georgia, or Illinois between January 1978 and December 2018. In October and November of 2020, we referred to SSA all identified beneficiaries and representative payees who may have received improper payments after death.<sup>14</sup> Identifying and correcting these discrepancies will prevent approximately \$14 million in additional improper payments after death over a 12-month period.<sup>15</sup>

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<sup>9</sup> 20 C.F.R. §§ 404.2050(d), 416.650(d), 404.2055, and 416.655 (govinfo.gov 2020). SSA may suspend payments 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. 20 C.F.R. §§ 404.2011(b) and 416.611(b) (govinfo.gov 2020).

<sup>10</sup> *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 2018).

<sup>11</sup> 20 C.F.R. §§ 404.2040(a) and 416.640(a) (govinfo.gov 2020).

<sup>12</sup> Alabama provided approximately 1 million records with death occurring in Calendar Years 1997 through 2018. Georgia provided approximately 1.7 million records with death occurring in Calendar Years 1993 through 2017. Illinois provided approximately 4.2 million records with death occurring in Calendar Years 1978 through 2018.

<sup>13</sup> We randomly selected 25 beneficiaries from Alabama, 25 from Georgia, and 100 from Illinois.

<sup>14</sup> Although we took steps to ensure the death certificates for the 150 sampled beneficiaries and 4 representative payees belonged to the true numberholders, those numberholders could be alive. See Appendix A for more information about the steps we took to determine whether the true numberholder was deceased.

<sup>15</sup> We based this estimate on the assumption that conditions would remain the same over 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.

We also identified, and referred to SSA, 53,486 non-beneficiaries who were deceased according to Alabama, Georgia, or Illinois 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 Alabama, Georgia, or Illinois reported those deaths to SSA. However, SSA rejects EDR reports that do not pass its formatting and identification tests to prevent posting erroneous death data to its records.<sup>16</sup> We issued a separate report on a review that assessed SSA's rejection of State-submitted EDR reports.<sup>17</sup>

## Payments to Deceased Beneficiaries

We identified 1,135 current beneficiaries whose personally identifiable information matched that of a deceased individual in the Alabama, Georgia, or Illinois death data. We randomly selected 150 beneficiaries for review and obtained death certificates for each.<sup>18</sup> Our review of available records indicated 149 of 150 sampled beneficiaries were deceased. We estimate SSA issued approximately \$79 million in payments after death to 1,127 beneficiaries Alabama, Georgia, or Illinois recorded as deceased from January 1978 through December 2018. Examples follow.

- In Alabama, a widow receiving survivor benefits died in May 2002. SSA records did not contain a date of death and therefore the benefit payments continued. As of January 2021, SSA established an overpayment of \$263,247 and terminated her benefits.
- In Georgia, a disability beneficiary died in June 2009. SSA records did not contain a date of death and therefore the benefit payments continued. As of April 2021, SSA established an overpayment of \$234,380 and terminated her benefits.
- In Illinois, a Supplemental Security Income recipient died in November 2007. SSA records did not contain a date of death and therefore the payments continued. As of April 2021, SSA established an overpayment of \$112,933 and terminated her benefits.

Alabama began reporting deaths electronically to SSA through the EDR process in December 2010, Georgia in February 2008, and Illinois in May 2013. As illustrated in Table 1, 888 (78 percent) of the 1,135 beneficiaries died *after* each State began reporting death information to SSA via EDR, while 22 percent were reported before EDR was implemented.<sup>19</sup>

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<sup>16</sup> We do not assert the EDR process is the exclusive cause of unrecorded deaths on SSA records.

<sup>17</sup> SSA, OIG, *The Social Security Administration's Rejection of State Electronic Death Registration Reports*, A-08-18-50499, p. 3 (September 2020).

<sup>18</sup> See Footnote 13.

<sup>19</sup> SSA issued payments after death to fewer than 1 percent of approximately 7 million individuals who were deceased according to the States of Alabama, Georgia, and Illinois.

**Table 1: Beneficiaries Whose Personally Identifiable Information Matched that of a Deceased Individual in the Alabama, Georgia, or Illinois Death Data**

State EDR Implementation	Number of Beneficiaries Before EDR Implementation	Number of Beneficiaries After EDR Implementation	Total Beneficiaries
Alabama	8	123	131
Georgia	54	136	190
Illinois	185	629	814
Total	247	888	1,135

Source: OIG analysis of Alabama, Georgia, and Illinois death data.

In October and November 2020, we provided SSA information on the deceased beneficiaries, including death certificates for the sampled beneficiaries, to take appropriate actions. We estimate that correcting these discrepancies will prevent approximately \$14 million in additional payments after death over a 12-month period.<sup>20</sup>

## Payments to Deceased Representative Payees

We identified four deceased representative payees (one in Alabama and three in Illinois) to whom SSA had issued approximately \$103,000 in payments after death. The Numident contained death information for the three representative payees in Illinois. As of June 2020, SSA had not replaced the three representative payees we identified for Illinois, and, as of October 2020, SSA had not replaced the one representative payee we identified for Alabama. In several prior audits,<sup>21</sup> we found SSA did not always replace representative payees after it posted death information to their Numident records.

In October and November 2020, we provided SSA information, including death certificates, on the four representative payees. Correcting these discrepancies will prevent approximately \$47,000 in additional payments after death over a 12-month period.<sup>22</sup>

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<sup>20</sup> We based this estimate on the assumption that conditions will remain the same for a 12-month period. See Appendix B, Table B-4.

<sup>21</sup> 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).

<sup>22</sup> We based this estimate on the assumption that conditions will remain the same for a 12-month period. See Appendix B, Table B-5.

## Deceased Non-beneficiaries

We identified 53,486 non-beneficiaries<sup>23</sup> who were deceased according to Alabama, Georgia, or Illinois but who did not have death information in SSA's Numident. Of these non-beneficiaries, 41,524 (78 percent) died *before* the States began reporting death information via EDR (see Table 2).

**Table 2: Non-beneficiaries Whose Personally Identifiable Information Matched that of a Deceased Individual in the Alabama, Georgia, or Illinois Death Data**

State EDR Implementation	Number of Non-beneficiaries Before EDR Implementation	Number of Non-beneficiaries After EDR Implementation	Total Non-beneficiaries
Alabama	2,941	1,556	4,497
Georgia	4,832	2,992	7,824
Illinois	33,751	7,414	41,165
Total	41,524	11,962	<b>53,486</b>

**Source:** OIG analysis of Alabama, Georgia, and Illinois death data.

Resolving these discrepancies will improve the accuracy and completeness of the death information SSA shares with other Federal benefit-paying agencies.<sup>24</sup> In October and November 2020, we provided SSA information on the 53,486 non-beneficiaries for it to take necessary action.

## AGENCY ACTIONS RESULTING FROM THE AUDIT

As of April 2021, SSA had terminated payments to 832 deceased beneficiaries and 4 deceased representative payees and initiated recovery of approximately \$35 million in improper payments.

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<sup>23</sup> We matched Alabama, Georgia, and Illinois death records that included a validated Social Security number, name, and date of birth (per SSA's Enumeration Verification System process) against SSA's Numident. We excluded individuals who were receiving Old-Age, Survivors and Disability Insurance benefits and/or Supplemental Security Income payments.

<sup>24</sup> Although SSA shares its death information with other Federal benefit-paying agencies, those agencies should independently verify the individual's death before they take adverse action. In addition, based on January 2013 legislation, SSA was taking steps to improve the accuracy of its death information. *Improper Payments Elimination and Recovery Improvement Act of 2012*, Pub. L. No. 112-248, § 5(g)(1), 126 Stat. 2390, p. 2396 (2013).

## **CONCLUSIONS**

Although SSA had issued payments after death or had not recorded death information on its Numident on only a small percentage of the decedents in the Alabama, Georgia, and Illinois State death files, approximately \$79 million in payments was made after death to 1,127 beneficiaries and about \$103,000 to 4 representative payees. Identifying and correcting these discrepancies will prevent approximately \$14 million in additional improper payments after death for these beneficiaries and representative payees over a 12-month period. We also identified 53,486 non-beneficiaries who were deceased according to Alabama, Georgia, or Illinois but whose death information did not appear in SSA records. Posting death information to the individuals' Numident records will reduce SSA's exposure to future improper payments and improve the accuracy and completeness of the death information the Agency shares with other Federal benefit-paying agencies.

## **RECOMMENDATIONS**

We recommend SSA:

1. Take action to record deaths on the Numident, terminate payments, and initiate collection of overpayments, as appropriate, for the remaining beneficiaries we identified in Alabama.
2. Take action to record deaths on the Numident, terminate payments, and initiate collection of overpayments, as appropriate, for the remaining beneficiaries we identified in Georgia.
3. Take action to record deaths on the Numident, terminate payments, and initiate collection of overpayments, as appropriate, for the remaining beneficiaries we identified in Illinois.
4. Add death information to the Numident, as appropriate, for the 4,497 non-beneficiaries with dates of death we identified using Alabama records.
5. Add death information to the Numident, as appropriate, for the 7,824 non-beneficiaries with dates of death we identified using Georgia records.
6. Add death information to the Numident, as appropriate, for the 41,165 non-beneficiaries with dates of death we identified using Illinois records.

## **AGENCY COMMENTS**

SSA agreed with our recommendations. The full text of SSA's comments is included in Appendix C.



Michelle L. Anderson  
Assistant Inspector General for Audit

# *APPENDICES*

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## **Appendix A – SCOPE AND METHODOLOGY**

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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 death data from the States of Alabama, Georgia, and Illinois and identified approximately 7 million recorded death events.<sup>1</sup> We matched these records against SSA’s Enumeration Verification System and payment records<sup>2</sup> and identified the following.
  - 1,135 Old-Age, Survivors and Disability Insurance beneficiaries and/or Supplemental Security Income recipients in current payment status as of June (Illinois) and October (Alabama and Georgia) 2020, whose names and dates of birth matched those of deceased individuals in the Alabama, Georgia, or Illinois death data.<sup>3</sup>
  - Reviewed SSA’s systems; Alabama, Georgia, and Illinois death data; and public records, as necessary.
  - Randomly selected 150 beneficiaries from the Alabama, Georgia, and Illinois death data; obtained the death certificates; and referred the information for the beneficiaries to our Office of Investigations and SSA.<sup>4</sup> SSA determined one sample beneficiary was alive.
  - Determined whether SSA (a) documented substantive contact with the randomly selected beneficiary after the date of death in Alabama, Georgia, or Illinois records; (b) had previously determined the beneficiary was a victim of identity theft; or (c) had listed two individuals on the same Numident record, and the deceased individual was not the beneficiary. If so, we considered the beneficiary alive. If not, we considered the beneficiary deceased.

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<sup>1</sup> Alabama provided approximately 1 million records with death occurring in Calendar Years 1997 through 2018. Georgia provided approximately 1.7 million records with death occurring in Calendar Years 1993 through 2017. Illinois provided approximately 4.2 million records with death occurring in Calendar Years 1978 through 2018.

<sup>2</sup> We matched Alabama and Georgia death records against SSA’s March 2020 payment records and November 2019 Numident, and we matched Illinois death records against SSA’s June 2020 payment records and Numident. The Numident is an SSA database that stores personally identifiable information for all Social Security numberholders.

<sup>3</sup> From these beneficiaries, we identified 131 in Alabama, 190 in Georgia, and 814 in Illinois.

<sup>4</sup> We randomly selected 25 beneficiaries from Alabama, 25 from Georgia, and 100 from Illinois. In October and November 2020, we provided SSA information for each of the 1,135 deceased beneficiaries, including death certificates for the sampled beneficiaries, to take appropriate actions.

- Calculated improper payments for 149 sampled beneficiaries. We projected our findings to the populations.<sup>5</sup>
- Calculated 12-month savings based on last payment for the random sample of beneficiaries.<sup>6</sup>
- Four deceased representative payees with a beneficiary in current payment status as of June (Illinois) or October (Alabama) 2020 whose Social Security number, name, and date of birth matched that of a deceased individual in the Alabama or Illinois death data.<sup>7</sup>
  - Obtained death certificates and referred the information to our Office of Investigations and SSA.<sup>8</sup>
  - Calculated improper payments for the four deceased representative payees.
  - Calculated 12-month savings based on last payment.<sup>9</sup>
- 53,486 individuals<sup>10</sup> whose Social Security numbers, names, and dates of birth matched those of deceased non-beneficiaries in the Alabama, Georgia, or Illinois death data but whose death information was not in SSA's Numident as of November 2019 (Alabama and Georgia) and June 2020 (Illinois). We referred this information to SSA.<sup>11</sup>

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<sup>5</sup> See Appendix B for our sampling methodology and results.

<sup>6</sup> We based this estimate on the assumption that conditions would remain the same over 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.

<sup>7</sup> We identified one representative payee in Alabama and three in Illinois.

<sup>8</sup> In October and November 2020, we provided SSA information, including death certificates, on the four representative payees.

<sup>9</sup> See Footnote 6.

<sup>10</sup> This is in reference to deceased individuals who were not in current or suspended payment status at the time of our review. Of these, we identified 4,497 individuals in Alabama, 7,824 in Georgia, and 41,165 in Illinois.

<sup>11</sup> In October and November 2020, we provided SSA information on the 53,486 non-beneficiaries for it to take the necessary action.

We conducted our audit from April to November 2020 in Atlanta, Georgia, and Chicago, Illinois. 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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## Appendix B – SAMPLING METHODOLOGY AND RESULTS

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We identified 1,135 current pay beneficiaries whose personally identifiable information matched that of a deceased individual in the Alabama, Georgia, or Illinois death data files.<sup>1</sup> From the populations, we selected a random sample of 25 from Alabama, 25 from Georgia, and 100 from Illinois. We obtained a death certificate for each of the 150 sampled beneficiaries. Table B–1 shows our beneficiary population and sample size by State.

**Table B–1: Beneficiary Population and Sample Size by State**

Description	Alabama	Georgia	Illinois	Total
Population	131	190	814	<b>1,135</b>
Sample Size	25	25	100	<b>150</b>

The Social Security Administration (SSA) issued over \$10 million in improper payments after death to 149 of the 150 sampled beneficiaries.<sup>2</sup> To estimate the improper payments to the population, we used a straight-line approach.<sup>3</sup> We estimate SSA issued approximately \$79 million in improper payments to 1,127 of the 1,135 identified deceased beneficiaries (see Table B–2 and B–3).

**Table B–2: Straight-line Estimation for Beneficiary Population by State**

State	Sample Size (A)	Sample Error (B)	Population (C)	Estimated Number of Errors in Population
Alabama	25	25	131	131
Georgia	25	25	190	190
Illinois	100	99	814	806
<b>Total</b>	<b>150</b>	<b>149</b>	<b>1,135</b>	<b>1,127</b>

**Note:** We estimated the number of errors for Alabama, Georgia, and Illinois by applying the formula,  $(B \div A) \times C$ .

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<sup>1</sup> Alabama provided approximately 1 million records with death occurring in Calendar Years 1997 through 2018. Georgia provided approximately 1.7 million records with death occurring in Calendar Years 1993 through 2017. Illinois provided approximately 4.2 million records with death occurring in Calendar Years 1978 through 2018.

<sup>2</sup> SSA determined 1 of the 150 sample beneficiaries was alive.

<sup>3</sup> We determined the payments issued after death as of June (Illinois) and October (Alabama and Georgia) 2020.

**Table B–3: Straight-line Estimation for Improper Payments to Beneficiaries by State**

State	Sample Error (A)	Improper Payments for Sample Errors (B)	Estimated Errors in Population (C)	Estimated Improper Payments in Population
Alabama	25	\$1,575,681	131	\$8,256,568
Georgia	25	2,484,939	190	18,885,536
Illinois	99	6,406,622	806	52,158,962
<b>Total</b>	<b>149</b>	<b>\$10,467,242</b>	<b>1,127</b>	<b>\$79,301,066</b>

**Note:** To determine the combined total, we estimated improper payments for each State's population by applying the formula,  $(B \div A) \times C$ . We did not include cents when calculating estimated payments.

We estimate identification and correction of these discrepancies prevented, or will prevent, approximately \$14 million in additional payments after death over the next 12 months (see Table B–4).<sup>4</sup>

**Table B–4: Payments to Deceased Beneficiaries**

Description	Payments After Death Avoided			Total
	Alabama	Georgia	Illinois	
Population with Ongoing Payment Errors	131	190	806	<b>1,127</b>
Sampled Beneficiaries with Ongoing Payment Errors	25	25	99	<b>149</b>
Sample Results with Ongoing Payment Errors	\$279,137	\$303,877	\$1,232,755	<b>\$1,815,769</b>
Average Annual Payment for Sampled Beneficiaries	\$11,165	\$12,155	\$12,452	
Estimated Payment After Death over a 12-month Period (Alabama \$11,165*131, Georgia \$12,155*190, and Illinois \$12,452 *806)	\$1,462,615	\$2,309,450	\$10,036,312	<b>\$13,808,377</b>

**Note:** Payment errors were computed as of June 2020 for Illinois and October 2020 for Alabama and Georgia.

<sup>4</sup> We based this estimate on the assumption that conditions will remain the same for the next 12 months.

We identified four representative payees whose personally identifiable information matched that of a deceased individual in the Alabama and Illinois death data files. As of October 2020,<sup>5</sup> SSA issued the representative payees approximately \$103,000 in payments after their deaths. By taking action on these cases, SSA will prevent approximately \$47,000 in additional payments after death over a 12-month period.<sup>6</sup> Table B–5 illustrates our case results and estimation.

**Table B–5: Payments to Deceased Representative Payees**

Description	Amounts		Total
	Alabama	Illinois	
Deceased Representative Payees Receiving Beneficiary Payments	1	3	4
Total Payments Issued After Representative Payees' Deaths	\$1,869	\$100,641	<b>\$102,510</b>
Average Monthly Payment to Deceased Representative Payees	\$58	\$1,282	
Average Annual Payment to Deceased Representative Payees	\$696	\$15,384	
Estimated Payment After Death over a 12-month Period (\$696*1 and \$15,384*3)	\$696	\$46,152	<b>\$46,848</b>

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<sup>5</sup> We determined the payments issued to the three deceased representative payees in Illinois as of June 2020 and the one deceased representative payee in Alabama as of October 2020.

<sup>6</sup> We based this estimate on the assumption that conditions will remain the same for a 12-month period. 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.

## **Appendix C – AGENCY COMMENTS**

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### **SOCIAL SECURITY**

#### **MEMORANDUM**

Date: April 28, 2021

Refer To:

To: Gail S. Ennis  
Inspector General

A handwritten signature in blue ink that reads "Scott Frey".

From: Scott Frey  
Chief of Staff

Subject: Office of the Inspector General Draft Report "Match of Alabama, Georgia, and Illinois Death Information Against Social Security Administration Records" (A-04-19-50819) --  
INFORMATION

Thank you for the opportunity to review the draft report. We agree with the recommendations. We are taking action on the remaining cases OIG identified. 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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