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**OFFICE OF  
THE INSPECTOR GENERAL**

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**SOCIAL SECURITY ADMINISTRATION**

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**RECOVERY OF TITLE II PAYMENTS  
ISSUED AFTER BENEFICIARIES' DEATHS**

**January 2011**

**A-09-10-11037**

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**AUDIT REPORT**

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## **Mission**

**By conducting independent and objective audits, evaluations and investigations, we inspire public confidence in the integrity and security of SSA's programs and operations and protect them against fraud, waste and abuse. We provide timely, useful and reliable information and advice to Administration officials, 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.**

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## SOCIAL SECURITY

### MEMORANDUM

Date: January 4, 2011

Refer To:

To: The Commissioner

From: Inspector General

Subject: Recovery of Title II Payments Issued After Beneficiaries' Deaths (A-09-10-11037)

### OBJECTIVE

To determine whether the Social Security Administration (SSA) took appropriate actions to recover payments issued after beneficiaries' deaths.

### BACKGROUND

SSA administers the Old-Age, Survivors and Disability Insurance program under Title II of the *Social Security Act* (Act). This program provides monthly benefits to retired and disabled workers, including their dependents and survivors.<sup>1</sup> Benefits are not payable for the month of a beneficiary's death or later. Upon receipt of a report of death, SSA terminates the decedent's benefits and initiates recovery for any payments issued for the month of death or later.<sup>2</sup>

Generally, any payments issued for the month of death or later are not subject to SSA's normal overpayment recovery procedures.<sup>3</sup> Instead, the recovery of these payments is the responsibility of the Department of the Treasury (Treasury).<sup>4</sup> Treasury recovers these payments from financial institutions through a process called reclamation.<sup>5</sup> However, Treasury only has the authority to reclaim incorrect check payments for the prior 12 months.<sup>6</sup> Similarly, for electronic fund transfers (EFT), Treasury and the financial institution that received the payments are responsible for recouping the

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<sup>1</sup> The *Social Security Act* § 201 *et seq.*, 42 United States Code (U.S.C.) § 401 *et seq.*

<sup>2</sup> SSA, Program Operations Manual System (POMS), GN 02230.018, GN 02408.005.C, GN 02408.010.

<sup>3</sup> SSA, POMS, GN 02201.001.B.3.e, GN 02401.917.B & C.

<sup>4</sup> SSA, POMS, GN 02408.001, GN 02408.610.A.2.

<sup>5</sup> Treasury, Green Book, Chapter 5.

<sup>6</sup> SSA, POMS, GN 02401.917, GN 02408.005.A.

incorrect payments.<sup>7</sup> However, the financial institution is usually only responsible for amounts paid within 45 days after the beneficiary's death and any amount remaining in the account up to the amount incorrectly paid.<sup>8</sup>

For any amounts that Treasury does not reclaim and the financial institution is not liable to repay, SSA will attempt to contact the last withdrawers from the beneficiaries' bank accounts and request a refund. In addition, if the beneficiary had a representative payee, SSA will attempt to recover benefits paid after death from the representative payee. Further, if the benefits were deposited into a joint bank account and the surviving joint account holder is receiving benefits on the decedent's record, SSA will attempt to recover the funds from the joint account holder's benefits.<sup>9</sup>

Payments after death are recorded as a "special payment amount" (SPA) on SSA's Master Beneficiary Record (MBR) until the amount is recovered or resolved. According to data we obtained from the MBR, as of March 2008,<sup>10</sup> we estimate that approximately 130,000 deceased Title II beneficiaries had a payment after death balance of \$281 million.<sup>11</sup> For our audit, we reviewed a sample of these beneficiaries.

## RESULTS OF REVIEW

SSA recovered most of the payments issued after beneficiaries' deaths. However, we also found that SSA needed to improve its controls and procedures to ensure that staff takes appropriate and timely actions to recover these payments. Based on a random sample of 200 deceased beneficiaries, we estimate that

- \$18.8 million in payments after death was not recovered or properly resolved for approximately 25,940 deceased beneficiaries, and
- \$34.8 million in payments after death that had been recovered or properly resolved needed to be removed as an SPA on the MBR for approximately 17,520 deceased beneficiaries (see Appendix C).

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<sup>7</sup> SSA, POMS, GN 02408.610.

<sup>8</sup> 31 C.F.R § 210.11 and SSA, POMS, GN 02408.625.D.

<sup>9</sup> SSA, POMS, GN 02408.630, GN 02230.040, GN 02201.007.F.

<sup>10</sup> Based on the MBR, SSA likely became aware of these beneficiaries' deaths between January 1998 and March 2008.

<sup>11</sup> The MBR is divided into 20 segments, with each segment representing 5 percent of all records. We identified a population of 6,486 deceased beneficiaries with \$14,054,923 in payments after death from one segment of the MBR. As a result, we estimate that approximately 130,000 beneficiaries (6,486 x 20) had approximately \$281 million in payments after death (\$14,054,923 x 20).

Generally, these errors occurred because SSA employees did not always (1) initiate reclamation requests, (2) properly resolve alerts, (3) attempt recovery from liable financial institutions/individuals, or (4) take corrective actions when too much was recovered from beneficiaries.

### **Procedures for the Recovery of Payments Issued After Beneficiaries' Deaths**

When SSA receives a death report, it terminates payments and initiates recovery of any benefits issued after the beneficiary's death. SSA initiates the reclamation process by electronically submitting a request for stop payment to Treasury. When Treasury receives SSA's reclamation request, it examines its records of issued payments. For checks issued but not negotiated, Treasury will credit SSA for the payment amount. For negotiated checks, Treasury will attempt to reclaim the amount from the financial institution. Treasury will then credit SSA for any funds collected from the financial institution. Treasury initiates similar actions for payments made by EFT.<sup>12</sup>

If Treasury is unable to recover the entire amount of payments issued after a beneficiary's death, it will provide SSA with the name(s) of the individual(s) who withdrew the funds from the beneficiary's bank account. Thereafter, SSA is responsible for collecting any remaining incorrect payments. When this occurs, SSA will pursue the recovery by refund or benefit withholding to collect the amount owed.<sup>13</sup>

SSA has automated controls over reclamation requests it sends to Treasury to ensure they are properly resolved. Specifically, SSA has automated follow-up requests to Treasury at 45 and 65 days to ensure SSA has received credit for any reclaimed funds. After 18 months, SSA produces a final alert to resolve any remaining credits it should have received from Treasury. SSA also has alerts to remind SSA employees that they must initiate a reclamation request to Treasury or take corrective action for payments issued after a beneficiary's death. These alerts are generated at 150 days and 270 days for checks and annually for EFT payments.<sup>14</sup>

### **Unrecovered Payments Issued After Beneficiaries' Deaths**

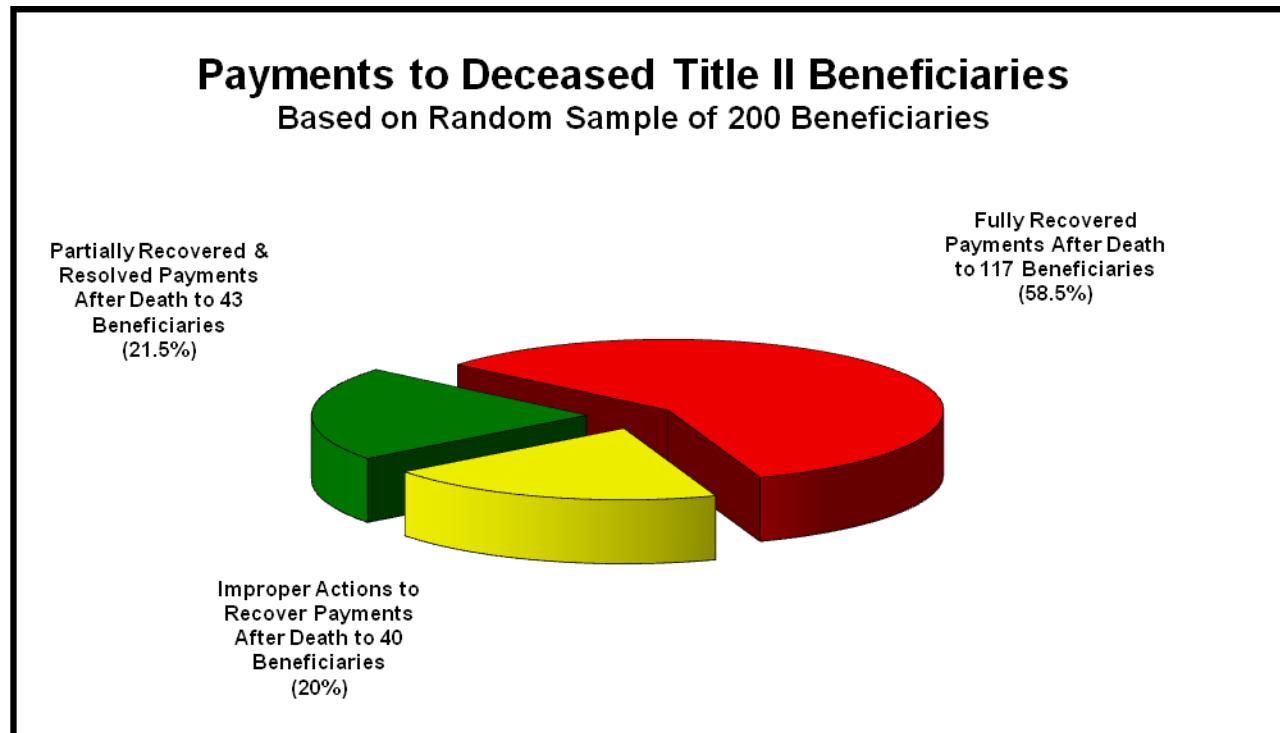
Based on a random sample of 200 beneficiaries, we found that SSA fully recovered payments after death to 117 beneficiaries and partially recovered and resolved payments after death to 43 beneficiaries. However, we also found that SSA did not take appropriate actions to initiate reclamation or other recovery actions for \$29,012 in payments after death to 40 beneficiaries. Our sample results are summarized below.

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<sup>12</sup> SSA, POMS, GN 02408.001, GN 2408.600.

<sup>13</sup> SSA, POMS, GN 02401.917, GN 02408.630, GN 02210.007, GN 02230.040.

<sup>14</sup> SSA, POMS, SM 00624.300, SM 00624.301, SM 00619.068.



The 200 beneficiaries had payments after death totaling \$400,939. Of this, \$247,145 had been recovered, \$57,465 was being recovered, and \$70,043 was determined to be uncollectible.

*Initiation of Reclamation and Resolution of Alerts* – When SSA learns of a beneficiary's death, it must send a reclamation request to Treasury within 120 days.<sup>15</sup> In addition, SSA must follow up with Treasury on outstanding reclamation requests in a timely manner. To ensure this occurs, there are periodic alerts to remind SSA employees to initiate a reclamation request or resolve a prior reclamation request. Upon receipt of an alert, SSA employees should review the beneficiary's record and take any appropriate actions. However, we found that some alerts did not occur soon enough to ensure SSA employees initiated all reclamation requests within the 120-day time limit. For example, SSA has an alert at 150 days to remind SSA employees that they must initiate a reclamation request to Treasury, which is after the 120-day time limit.<sup>16</sup>

Our review disclosed that \$11,303 in payments after death was not recovered from 13 (6.5 percent) of the 200 beneficiaries in our sample. This occurred because SSA employees did not initiate reclamation requests or follow up with Treasury on outstanding reclamation requests in a timely manner. Specifically, for seven beneficiaries, SSA did not initiate a reclamation request within the required timeframe,

<sup>15</sup> SSA, POMS, GN 02408.600.A.

<sup>16</sup> SSA, POMS, GN 02408.610, SM 00619.068, SM 00624.301.B, SM 00624.330.D.

and for six beneficiaries, SSA did not take appropriate actions to resolve periodic Treasury alerts. Consequently, the payments made after death remained outstanding.

For example, a beneficiary who died in March 2006 received by EFT one incorrect \$721 payment after death. SSA timely initiated a reclamation request to Treasury. However, staff did not follow up when Treasury did not respond to the request. SSA generated an alert 18 months later. However, an SSA employee incorrectly cleared the alert without any attempt to recover the \$721.

*Recovery from Liable Individuals* – SSA is responsible for recovering any payments issued after death if the beneficiary had a representative payee. SSA is also responsible when benefits were deposited into a joint account, and the surviving joint account holder is entitled to benefits on the decedent's record.<sup>17</sup> In addition, SSA must attempt to recover from individuals not entitled on the decedent's record who withdrew payments issued after death from the beneficiary's bank account.<sup>18</sup>

Generally, SSA should seek recovery from liable individuals by obtaining repayment agreements or adjusting current benefits to collect the amount owed. To initiate recovery from liable individuals, SSA must send a letter to inform them of their liability for the payments and request repayment. However, we found that SSA staff did not send the required notices to five individuals in our sample who were liable for repayment of \$2,653 and did not initiate recovery of \$726 after a surviving beneficiary agreed to have the amount withheld from her benefits.

For example, a beneficiary received six payments after death totaling \$1,946. SSA initiated a timely reclamation request, and Treasury subsequently recovered \$329 that remained in the beneficiary's bank account. In addition, Treasury provided SSA with the name of the individual who had withdrawn funds from the beneficiary's bank account. However, SSA did not send a letter to inform the individual that she needed to repay \$1,617 in payments issued after the beneficiary's death.

*Recovery of the 45-Day Amounts from Financial Institutions* – Generally, financial institutions are liable for the full amount of all EFT payments received after a beneficiary's death unless Treasury determines the financial institution meets certain conditions that limit its liability. The financial institution can limit its liability to amounts paid within 45 days of a beneficiary's death and any amount remaining in the account up to the amount owed.<sup>19</sup>

When SSA initiates a reclamation request, Treasury contacts the financial institution to reclaim any payments issued after a beneficiary's death. The financial institution returns all payments that remain in the account and provides Treasury the names of any

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<sup>17</sup> The Social Security Act § 204(a)(2), 42 U.S.C. §404(a)(2) and SSA, POMS, GN 02201.007.F.2.

<sup>18</sup> SSA, POMS, GN 02408.630.

<sup>19</sup> 31 C.F.R. § 210.11 and SSA, POMS, GN 02408.625.

individuals who withdrew funds from the account. Treasury then provides this information to SSA. If SSA determines that not all payments after death have been returned, it must send a notice to the withdrawers from the beneficiary's bank account. If the withdrawers do not return the payments, SSA will notify Treasury to reclaim the 45-day amount from the financial institution. Treasury then notifies SSA of the amount credited from the financial institution's Federal Reserve Account.<sup>20</sup>

Our review disclosed that SSA did not attempt to recover the 45-day amount for 15 (7.5 percent) of the 200 beneficiaries in our sample. The 15 beneficiaries had \$11,604 in payments after death that was not reclaimed because SSA did not request Treasury to reclaim the 45-day amount or did not resolve the request within the required 3 years.<sup>21</sup>

For example, in August 2007, SSA initiated a reclamation request to Treasury for \$1,700 in payments issued to a beneficiary after his death in March 2007. Treasury subsequently recovered \$1,031 from the bank account but did not recover the remaining \$669. Consequently, SSA should have requested Treasury to obtain the 45-day amount from the financial institution since the withdrawer did not return the funds. However, SSA did not initiate the request.

*Underpayments Payable on Behalf of Deceased Beneficiaries* – Of the 200 beneficiaries in our sample, we found that SSA had recovered \$2,726 more than it should have from 6. This occurred because SSA employees did not (1) properly credit returned benefit checks or amounts recovered by Treasury or (2) inform Treasury when it needed to correct a beneficiary's date of death. When SSA needs to correct a date of death on its records, it must inform Treasury of the correction and of any revisions to the amount that Treasury should reclaim. However, we found that, for three of the six beneficiaries, SSA did not inform Treasury of the necessary revisions. Consequently, Treasury reclaimed more than the actual amount of benefits issued after death.

When SSA determines a deceased beneficiary is underpaid, it must determine the proper recipient of the underpayment. Any underpayments due deceased beneficiaries must be paid to the surviving spouse, surviving children, other family members, or legal representative of the estate.<sup>22</sup>

For example, a beneficiary received a \$959 payment after his death in February 2008. SSA initiated a reclamation request for the February payment, and the bank subsequently returned two payments totaling \$1,918. The bank returned the January and February 2008 benefits. Because the beneficiary was entitled to the January 2008

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<sup>20</sup> SSA, POMS, GN 02408.610, GN 02408.626, and Treasury's Green Book, Chapter 5, Section 2.C & Section 3.B.

<sup>21</sup> SSA, POMS, GN 02408.620.B.3.

<sup>22</sup> SSA, POMS, GN 02301.030, GN 02301.060, GN 02301.075.

payment, SSA should have recorded an underpayment of \$959 on the beneficiary's record. After the underpayment is established, SSA should then identify and issue the payment to the appropriate recipient.

### **Recovered Payments that Need to be Removed from the MBR**

For 28 of the 200 beneficiaries in our sample, we found that SSA had recovered \$96,461 in payments made after death.<sup>23</sup> Specifically, SSA had properly reviewed, recovered, or resolved the payments but did not delete them from the MBR as required. Although these incorrect payments did not require additional follow-up actions with Treasury, they should have been removed from the MBR to ensure SSA's payment records were accurate and up-to-date. Removing erroneous overpayments from the MBR prevents withholding of these amounts from benefits that could be payable to surviving beneficiaries. Our review found that SSA staff had made clerical errors, such as incorrectly recording or not recording the amounts that had been recovered. This occurred even after Treasury had recovered all payments made after death.

For example, a beneficiary received two payments after death totaling \$2,168. Both payments were returned; however, SSA only credited the beneficiary's record for one returned payment. Consequently, the beneficiary's record incorrectly has an outstanding balance of payments after death of \$1,084.

## **CONCLUSION AND RECOMMENDATIONS**

SSA recovered most of the payments issued after beneficiaries' deaths. However, we found that SSA needed to improve its controls and procedures to ensure SSA staff takes appropriate and timely actions to recover these payments. Based on our review, we estimate that (1) \$18.8 million in payments after death was not recovered or properly resolved for approximately 25,940 deceased beneficiaries, and (2) \$34.8 million in recovered payments after death needed to be removed as an SPA on the MBR for approximately 17,520 deceased beneficiaries.

We recommend that SSA:

1. Take corrective action, as appropriate, for the 68 errors identified by our audit.
2. Evaluate the results of its corrective actions for the 68 errors and determine whether it should review the population of 6,486 deceased beneficiaries with payments after death.

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<sup>23</sup> One of the 28 errors for \$42,861 was a statistical outlier compared to the other errors; therefore, we excluded it from our projections.

3. Remind employees to take appropriate actions to (a) initiate reclamation requests timely, (b) resolve periodic alerts, (c) recover payments after death from liable financial institutions/individuals, and (d) identify underpayments that occurred because of returned benefit checks or the reclamation of payments after beneficiaries' deaths.
4. Revise, where needed, the frequency of periodic alerts. For example, the final alert at 18 months to determine whether SSA has received credit for funds reclaimed by Treasury should occur after 6 months and the alert to remind employees to initiate reclamation requests should be within the 120-day time limit.

## **AGENCY COMMENTS**

SSA agreed with all our recommendations. The Agency's comments are included in Appendix D.



Patrick P. O'Carroll, Jr.

# *Appendices*

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[APPENDIX A](#) – Acronyms

[APPENDIX B](#) – Scope and Methodology

[APPENDIX C](#) – Sampling Methodology and Results

[APPENDIX D](#) – Agency Comments

[APPENDIX E](#) – OIG Contacts and Staff Acknowledgments

## ***Appendix A***

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### **Acronyms**

Act	<i>Social Security Act</i>
C.F.R.	Code of Federal Regulations
EFT	Electronic Fund Transfer
MBR	Master Beneficiary Record
POMS	Program Operations Manual System
SPA	Special Payment Amount
SSA	Social Security Administration
U.S.C.	United States Code
Treasury	Department of the Treasury

### **Scope and Methodology**

We obtained a data extract from one segment of the Social Security Administration's (SSA) Master Beneficiary Record (MBR). From this extract, we identified a population of 6,486 deceased Title II beneficiaries with payments after death of \$100 or more. We selected a random sample of 200 beneficiaries from the population for review.

To accomplish our objective, we

- reviewed the applicable sections of the *Social Security Act*, Federal regulations, SSA's Program Operations Manual System, other policy memorandums, and the Department of the Treasury's procedures (Green Book and Gold Book);
- interviewed SSA employees from the San Francisco Regional Office and the Offices of Financial Policy and Operations, Public Services and Operations Support, and Retirement and Survivors Insurance Systems;
- reviewed queries from SSA's MBR and Payment History Update System for each sample item; and
- obtained and reviewed electronic folders, including the Paperless System and Online Retrieval System, to determine the nature and extent of actions SSA took.

We determined the computer-processed data from the MBR were sufficiently reliable for our intended use. We conducted tests to determine the completeness and accuracy of the data. These tests allowed us to assess the reliability of the data and achieve our audit objectives.

We performed audit work in Richmond, California, between December 2009 and August 2010. The entity reviewed was the Deputy Commissioner for Operations.

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.

# Sampling Methodology and Results

We obtained a data extract from one segment of the Social Security Administration's (SSA) Master Beneficiary Record (MBR) of beneficiaries with payments after death of \$100 or more as of March 2008. From this extract, we identified a population of 6,486 deceased beneficiaries.<sup>1</sup> From this, we selected a random sample of 200 beneficiaries to determine whether SSA had taken appropriate actions to recover the payments issued after the beneficiaries' deaths.

Based on a random sample of 200 beneficiaries, we found that (1) \$29,012 in payments after death was not recovered or properly resolved for 40 beneficiaries, and (2) \$96,461 in recovered payments after death needed to be removed from the MBR for 28 deceased beneficiaries.<sup>2</sup>

Projecting these results to our population of 6,486 beneficiaries, we estimate that (1) \$18.8 million in payments after death was not recovered or properly resolved for approximately 25,940 deceased beneficiaries, and (2) \$34.8 million in recovered payments after death needed to be removed from the MBR for approximately 17,520 deceased beneficiaries. The following tables provide the details of our sample results and statistical projections.

Table C-1: Population and Sample Size	Number
Population Size (Data Extract from 1 Segment)	6,486
Sample Size	200
Estimate for Entire MBR <sup>3</sup>	129,720

Table C-2: Improper Recovery Actions	Number	Amount
Sample Results	40	\$29,012
Point Estimate	1,297	\$940,848
Projection - Lower Limit	1,007	\$668,226
Projection - Upper Limit	1,630	\$1,213,471
Estimate for Entire MBR <sup>4</sup>	25,940	\$18,816,960

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

<sup>1</sup> Based on the MBR, SSA likely became aware of the deaths of these beneficiaries between January 1998 and March 2008.

<sup>2</sup> One of the 28 errors for \$42,861 was a statistical outlier compared to the other errors; therefore, we excluded it from our projections and estimates.

<sup>3</sup> Represents the population multiplied by 20 segments.

<sup>4</sup> Represents the point estimate multiplied by 20 segments.

<b>Table C-3: Recovered Payments that Needed to be Removed from the MBR</b>	<b>Number</b>	<b>Amount</b>
Sample Results <sup>5</sup>	28	\$96,461
Point Estimate	876	\$1,738,228
Projection - Lower Limit	633	\$336,154
Projection - Upper Limit	1,171	\$3,140,301
Estimate for Entire MBR <sup>6</sup>	17,520	\$34,764,560

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

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<sup>5</sup> One of the 28 errors for \$42,861 was a statistical outlier compared to the other errors; therefore, we excluded it from our projections and estimates.

<sup>6</sup> Represents the point estimate multiplied by 20 segments.

## ***Appendix D***

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### **Agency Comments**



## SOCIAL SECURITY

### MEMORANDUM

Date: December 22, 2010 Refer To: S1J-3

To: Patrick P. O'Carroll, Jr.  
Inspector General

From: Dean S. Landis /s/  
Deputy Chief of Staff

Office of the Inspector General (OIG) Draft Report, "Recovery of Title II Payments Issued After Beneficiaries' Deaths" (A-09-10-11037)--INFORMATION

Thank you for the opportunity to review the subject report. Please see our attached comments.

Please let me know if we can be of further assistance. Please direct staff inquiries to Rebecca Tohero, Acting Director, Audit Management and Liaison Staff, at extension 66975.

Attachment

**COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL (OIG) DRAFT REPORT, “RECOVERY OF TITLE II PAYMENTS ISSUED AFTER BENEFICIARIES’ DEATHS” (A-09-10-11037)**

We offer the following responses to your recommendations.

**Recommendation 1**

Take corrective action, as appropriate, for the 68 errors identified by our audit.

Response

We agree. Of the 68 errors you identified, 34 involved various situations where we should have recovered overpayments made to deceased beneficiaries, and 6 were for situations where we recovered too much. We will review those cases and take corrective actions as necessary.

We acted appropriately in the remaining 28 cases, and as you acknowledge, recovered the related “\$96,461 in payments made after death.” We had not updated the Master Beneficiary Record for these cases, but we will now take that action.

**Recommendation 2**

Evaluate the results of its corrective actions for the 68 errors and determine whether it should review the population of 6,486 deceased beneficiaries with payments after death.

Response

We agree. After we take corrective action on the 68 errors, we will determine if we should review the remaining population of 6,486 cases.

**Recommendation 3**

Remind employees to take appropriate actions to (a) initiate reclamation requests timely, (b) resolve periodic alerts, (c) recover payments after death from liable financial institutions/individuals, and (d) identify underpayments that may have occurred because of returned benefit checks or the reclamation of payments after beneficiaries’ deaths.

Response

We agree. We will issue a reminder to all employees in the immediate future.

**Recommendation 4**

Revise, where needed, the frequency of periodic alerts. For example, the final alert at 18-months to determine whether SSA has received credit for funds reclaimed by Treasury should occur after 6-months and the alert to remind employees to initiate reclamation requests should be within the 120-day time limit.

Response

We agree. We will research this issue and consider changing the frequency of our periodic alerts.

## ***Appendix E***

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# OIG Contacts and Staff Acknowledgments

### ***OIG Contacts***

James J. Klein, Director, San Francisco Audit Division

Joseph Robleto, Audit Manager

### ***Acknowledgments***

In addition to those named above:

Manfei Lau, Senior Auditor

Andrew Hanks, Auditor- in-Charge

For additional copies of this report, please visit our Website at  
[www.socialsecurity.gov/oig](http://www.socialsecurity.gov/oig) or contact the Office of the Inspector General's Public Affairs Staff Assistant at (410) 965-4518. Refer to Common Identification Number A-09-10-11037.

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OA conducts financial and performance audits of the Social Security Administration's (SSA) programs and operations and makes recommendations to ensure program objectives are achieved effectively and efficiently. Financial audits assess whether SSA's financial statements fairly present SSA's financial position, results of operations, and cash flow. Performance audits review the economy, efficiency, and effectiveness of SSA's programs and operations. OA also conducts short-term management reviews and program evaluations on issues of concern to SSA, Congress, and the general public.

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OI conducts investigations related to fraud, waste, abuse, and mismanagement in SSA programs and operations. This includes wrongdoing by applicants, beneficiaries, contractors, third parties, or SSA employees performing their official duties. This office serves as liaison to the Department of Justice on all matters relating to the investigation of SSA programs and personnel. OI also conducts joint investigations with other Federal, State, and local law enforcement agencies.

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OCIG provides independent legal advice and counsel to the IG on various matters, including statutes, regulations, legislation, and policy directives. OCIG also advises the IG on investigative procedures and techniques, as well as on legal implications and conclusions to be drawn from audit and investigative material. Also, OCIG administers the Civil Monetary Penalty program.

### **Office of External Relations**

OER manages OIG's external and public affairs programs, and serves as the principal advisor on news releases and in providing information to the various news reporting services. OER develops OIG's media and public information policies, directs OIG's external and public affairs programs, and serves as the primary contact for those seeking information about OIG. OER prepares OIG publications, speeches, and presentations to internal and external organizations, and responds to Congressional correspondence.

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