

Office of the Inspector General

September 25, 1998

Kenneth S. Apfel
Commissioner of Social Security

Acting Inspector General

Social Security Administration's Controls over Master Beneficiary Record Special Payment Amounts

The attached final report presents the results of our review, "Social Security Administration's Controls over Master Beneficiary Record Special Payment Amounts" (A-01-96-62002). Our objective was to determine whether the Social Security Administration's internal controls are adequate to ensure that overpayments recorded to the Master Beneficiary Record Special Payment Amount field are identified and pursued for collection.

You may wish to comment on any further action taken or contemplated on our recommendations. If you choose to offer comments, please provide them within the next 60 days. If you wish to discuss the final report, please call me or have your staff contact Pamela J. Gardiner, Assistant Inspector General for Audit, at (410) 965-9700.

James G. Huse, Jr.

Attachment

OFFICE OF
THE INSPECTOR GENERAL

SOCIAL SECURITY ADMINISTRATION

THE SOCIAL SECURITY
ADMINISTRATION'S CONTROLS
OVER MASTER BENEFICIARY
RECORD SPECIAL PAYMENT
AMOUNTS

September 1998 A-01-96-62002

AUDIT REPORT



EXECUTIVE SUMMARY

OBJECTIVE

The objective of this audit was to determine whether the Social Security Administration's (SSA) internal controls are adequate to ensure that overpayments recorded to the Master Beneficiary Record (MBR) Special Payment Amount (SPA) field are identified and pursued for collection.

BACKGROUND

SSA uses the SPA field on the MBR to hold overpayment, underpayment, and deferred payment data. A SPA overpayment can be either a valid overpayment (such as an amount paid in excess of that due to an individual) or an incorrect payment (such as an amount paid incorrectly based on the individual's current year estimated earnings). The amount remains in the SPA field until an event occurs which causes SSA to change the individual's benefit payment status. If a change in the individual's payment status causes an alert to be issued on the case, a technician manually reviews the case to determine whether the amount can be resolved.

If SSA determines that the individual's overpayment is valid, the amount due is posted to the Recovery of Overpayments, Accounting, and Reporting System (ROAR) for control and tracking until the amount is fully repaid or otherwise resolved and the SPA field is cleared. However, should recoupment be interrupted by another change in the individual's payment status, the balance can be transferred from ROAR to a new SPA field. If the individual later returns to current pay status or another source for recoupment is found, SSA will again attempt recovery. At that point, the overpayment is transferred back to the ROAR system until resolved and the SPA field is cleared of the related overpayment data.

In addition to reviewing alerted SPA cases, SSA conducts annual SPA clean-up projects to ensure that MBR SPA overpayments are pursued for collection or other resolution. Depending on SSA's national objectives for the annual project, the project is designed to alert a special selection of SPA field entries which SSA staff are required to review and resolve.

RESULTS OF REVIEW

SSA's internal controls over MBR SPA fields were not adequate to ensure that all overpayments were pursued for collection. In conducting our review, we identified

66,490 SPA overpayments worth \$117.6 million. Based on a sample of 100 MBR SPA data fields with a total value of \$161,488, 19 fields contained valid overpayments (\$48,264) which should have been pursued for collection, 45 SPA fields (\$37,533) housed erroneous data which should have been cleared, and 36 entries correctly remained in the SPA fields at the time of our review.

Nineteen SPA fields contained valid overpayments which should have been pursued for collection prior to our audit. Projecting our sample results to the population, at a 90 percent confidence level, we estimate that \$11.2 million in valid SPA overpayments were unresolved as of December 31, 1996.

Forty-five cases contained erroneous data that should no longer be in the SPA fields. Projecting our sample results to the population, at a 90 percent confidence level, we estimate that \$26.3 million in erroneous SPA entries remained on the MBR as of December 31, 1996. The original overpayments in 31 of the 45 cases had been recovered or resolved, but the SPA fields had not been cleared. The remaining 14 erroneous SPA cases resulted from various processing errors, but were not cleared.

SSA's annual SPA clean-up projects did not ensure that all valid SPA overpayments were identified and that erroneous SPAs were cleared. Specifically, since the SPA clean-up projects do not include all beneficiaries, valid overpayments made to individuals in suspended benefit payment status were not reviewed and resolved. Further, program service center (PSC) staff could not tell us if any specific cases included in this audit had been alerted in recent annual SPA clean-ups. However, they acknowledged that some sample cases met the selection requirements and should have been alerted for SPA field clean-up. Since SSA does not control and follow up on alerted cases, all cases alerted for the projects may not have been handled correctly or reviewed at all.

RECOMMENDATIONS

We recommend that SSA:

- transfer to ROAR and initiate recovery of the estimated \$11.2 million in SPA overpayments identified during our review in which no actions have been taken;
- delete the estimated \$26.3 million in erroneous SPA data fields maintained on the MBR as potential overpayments;
- instruct PSC staff to routinely delete erroneous SPA data in all recovered or otherwise resolved overpayment cases;
- revise the SPA clean-up project to include cases involving individuals in suspended benefit payment situations;

- add controls over alerts to the SPA clean-up project so that SSA can be assured that alerted cases are resolved; and
- consider deleting SPA entries over 10 years old.

AGENCY COMMENTS

In response to our draft report, SSA agreed with our recommendations. Although SSA did not specifically address five of our recommendations, the Agency did state that all of the issues identified in our report will be resolved by improving the SPA clean-up operation and reconciliation effort.

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INTRODUCTION

OBJECTIVE

The objective of this audit was to determine whether SSA's internal controls are adequate to ensure that overpayments recorded to the MBR SPA field are identified and pursued for collection.

BACKGROUND

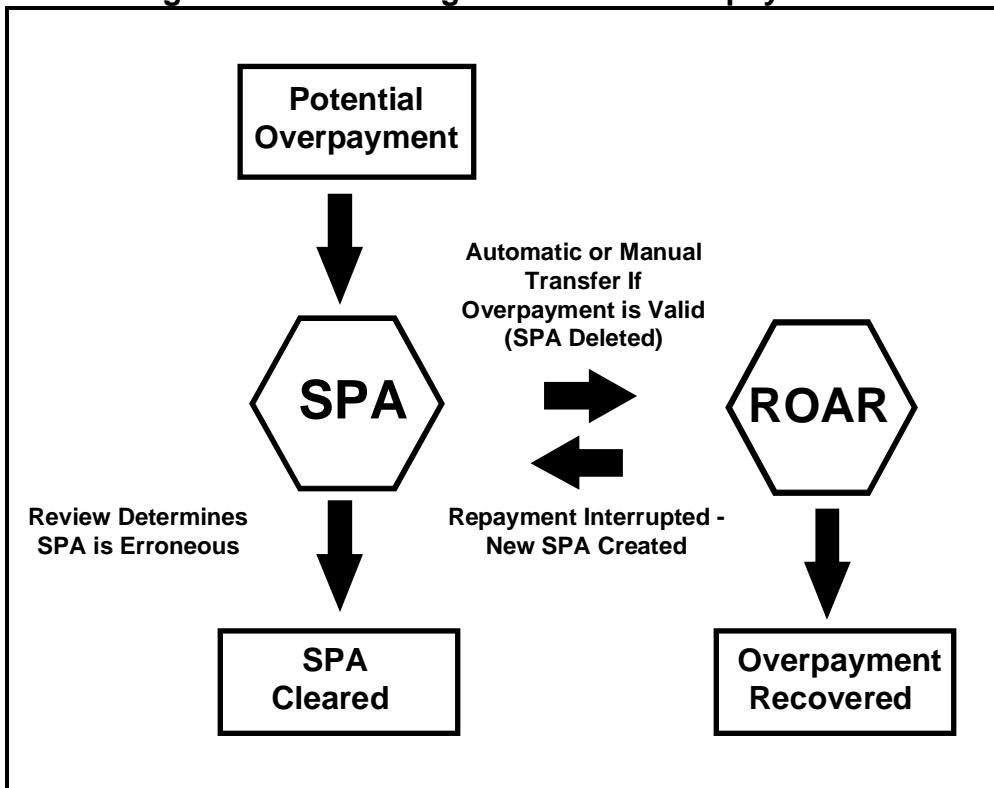
Under title II of the Social Security Act, SSA is responsible for implementing the Old Age, Survivors and Disability Insurance (OASDI) program. The OASDI program is designed to provide retirement benefits to insured individuals who have reached the minimum retirement age, survivors' benefits to dependents of insured wage earners in the event the family wage earner dies, and disability benefits to disabled wage earners and their families. In administering the OASDI program, SSA is required to resolve overpayments made to beneficiaries, specifically, by recovering, waiving, or writing-off the overpayment. SSA recovers overpayments by direct refund from the individual or by making adjustments to the individual's current or prospective benefits. Overpayments, underpayments, or deferred payments are housed in the MBR SPA field. A SPA overpayment can be either a valid overpayment (such as an amount paid in excess of that due an individual) or an incorrect payment (such as an amount paid incorrectly based on the individual's estimated earnings for the current year).

Once a potential overpayment has been identified, it is placed in the MBR SPA field until the amount has been confirmed and determined to be a valid overpayment (a legally defined overpayment¹). This determination can be automatically made or may require manual review. When SSA's computer system recognizes that an overpayment is valid, the recovery process is initiated, tracked and controlled automatically. However, in some cases, manual intervention is required to verify the SPA amount and establish whether it is a valid overpayment. Such cases will stay in the SPA field until reviewed. When the manual review occurs, the technician may find that the SPA field contains: (1) erroneous data, (2) a determination cannot be made, or (3) a valid overpayment. Erroneous SPA data is deleted so that the SPA field will not be selected for review again. If a determination cannot be made, the SPA field is left as is, and will be reviewed again at a later date. Valid overpayments are transferred to ROAR for control and tracking until the amounts are recovered or otherwise resolved. When this transfer to ROAR occurs, the SPA field is cleared. If repayment is interrupted, making further recovery indefinite, the balance is transferred from ROAR and a new SPA field is created until the individual's

¹ Legally defined overpayments are overpayments attributable to legally defined conditions, such as, incorrect month of entitlement, incorrect computations, multiple entitlements, felony suspensions, etc.

benefit payments resume or another source for recoupment is found. If this occurs, the overpayment is posted back to the ROAR system, recovery resumes, and the SPA field is again cleared.

Figure 1: Processing of Potential Overpayments



Whenever valid overpayments are transferred to ROAR, technicians are to follow up by clearing the overpayment data from the respective MBR SPA field so that the SPA will not have to be reviewed again. Inasmuch as the transfer of valid overpayments from the SPA field for recovery is essential to the tracking and resolution of overpayments, clearing the SPA field after such a transfer is necessary to maintain MBRs with current, accurate benefit information and to ensure erroneous SPAs will not waste time and effort to correct in the future.

In addition to routine processing of SPA field alerts, SSA conducts annual MBR SPA clean-up projects to resolve certain SPA overpayments not yet under ROAR control. SSA has run annual SPA LIFE² clean-up projects since 1988. As of the 1996 project, MBR SPA overpayments established from 1978 through 1994 had been covered in SPA clean-up projects. The 1996 SPA clean-up project occurred in June 1997. These annual clean-up projects involve a special selection of cases having potential overpayments in MBR SPA fields. The selected SPAs are identified by alerts which generally describe the collection possibilities in the case.

² SPA LIFE is the name of the software program used in the annual MBR SPA data field clean-up projects.

When analyzing SPA LIFE alerts, technicians are expected to review each SPA field entry and alert to determine the collection possibilities in the case or whether the SPA entry has been resolved. SPA LIFE alerts are issued to the PSC responsible for reviewing the case, but there is no follow-up on the specific cases alerted to ensure that they are reviewed.

SCOPE AND METHODOLOGY

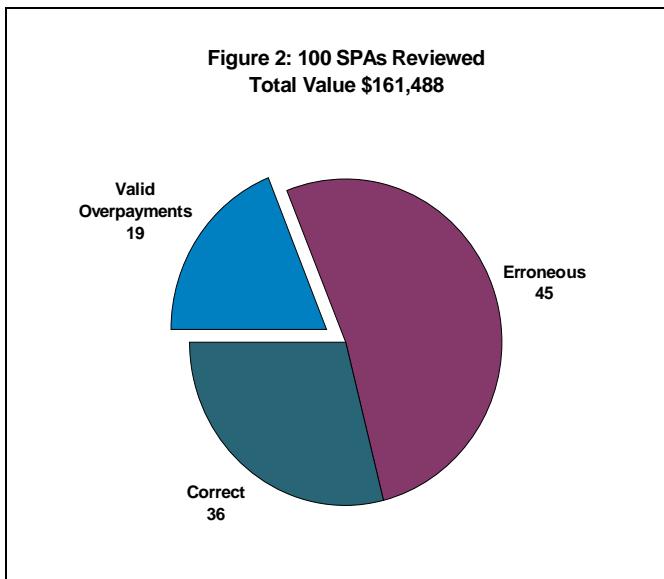
In conducting our audit, we identified 66,490 SPA overpayments, valued at approximately \$117.6 million. From this population, we selected a stratified, random sample of 100 SPA overpayments. See Appendix A for details on our sampling methodology.

To conduct our review, we:

- analyzed the validity of SPA overpayment data, including actions SSA took before the end of 1996 to recover or resolve the overpayments;
- determined why erroneous SPA data had not been corrected and/or deleted from the SPA fields timely;
- reviewed SSA's policies and procedures regarding SPA overpayments;
- reviewed MBR and Payment History Update System records for our sampled cases;
- interviewed various operations and program analysts and other responsible PSC staff; and
- reviewed procedures for the annual SPA clean-up projects.

Our audit only included a review of those internal controls related to MBR SPA field processing. Our audit work was performed between February 1997 and February 1998 in Boston, Massachusetts. This audit was conducted in accordance with generally accepted government auditing standards.

RESULTS OF REVIEW



Based on a sample of 100 MBR SPA data fields with a total value of \$161,488, 19 fields contained valid overpayments (\$48,264) which should have been pursued for collection, 45 SPA fields (\$37,533) housed erroneous data which should have been cleared, and 36 entries correctly remained in the SPA fields at the time of our review.

UNRESOLVED OVERPAYMENTS

Of the 100 cases reviewed, we identified 19 SPA fields which contained valid overpayments totaling \$48,264 which needed to be resolved as of December 31, 1996, our audit cut-off date. Projecting the results of our sample to the population, we estimate that at the end of 1996, SSA needed to resolve 13,742 valid overpayments posted to MBR SPA fields, totaling \$11.2 million. Specifically, the 19 overpayments were not pursued because:

- Overpayments were made to three individuals whose benefit payments were suspended. In two cases, payments were suspended because of imprisonment; however, SSA overpaid the individuals prior to learning of the incarcerations. In one of these two cases, a technician stated that recoupment would not be attempted from this individual and the amount would stay in the SPA field until he returns to current pay status, despite the requirement to transfer all valid overpayments to ROAR. In the other prisoner case, SSA had recovered most of the funds overpaid to the individual, but SSA staff did not include a portion of the overpayment in the amount recovered. In the third case, benefit payments to the individual were suspended in August 1985 because a check had been returned due to an address problem. However, SSA paid the individual a subsequent \$642 check for the following month that was never returned and has not been resolved.
- SSA had overpaid nine individuals whose benefit payments had been terminated. In five of these cases, the beneficiaries were eligible for benefits under both their own MBR and another individual's MBR. These overpayments were not resolved when benefit payments stopped on one MBR and a new MBR was established under the

individual's own earning history. Technicians working the cases failed to transfer the amounts overpaid on the old records to the individuals' new MBRs. In one of these cases the individual was receiving benefits since January 1993, but no action had been taken to recover the overpayment.

- In seven cases, the SPA entries related to incorrect payments which should have been transferred to ROAR by the time of our audit. These overpayments were related to work by the beneficiaries. In cases where a beneficiary works and that work may affect the individual's entitlement to receive benefits or payment amount, the individual files an estimate of current year earnings. When the estimated earnings cause a potential overpayment, a SPA entry is created and remains on the MBR until a final earnings report is received. In these seven cases, earnings reports were or should have been received and the overpayments should have been pursued for recovery by the time of our audit. However, in all seven cases, the overpayments remained in the SPA field and SSA had not pursued recovery even though the earnings reports were for years as far back as 1991.

When the outstanding, valid overpayments identified in this audit were brought to SSA's attention, they initiated recovery of some long-standing overpayments. Recovery actions consisted of posting the overpayments to ROAR on the individuals' current records or requesting refunds from individuals no longer receiving benefit payments. In fact, after we identified these 19 cases and reported them to PSC staff, SSA initiated recovery for 16 of the overpayments. The remaining three cases were being processed by PSC staff at the end of our review. (See Appendix B for further details on these 19 overpaid cases.)

ERRONEOUS SPA DATA

Of the 100 cases, 45 SPA fields, totaling \$37,533, held erroneous data and should no longer exist. Projecting the results of our sample to the population, we estimate that at the end of 1996, 23,070 SPA fields contained \$26.3 million in erroneous overpayment entries. In 31 of the 45 cases, valid overpayments no longer existed because the SPAs had been recovered or resolved, but technicians did not clear the SPA fields. Based on information found in existing records, the remaining 14 cases were not overpayments at all or they were the result of processing errors. In many instances, technicians failed to clear the SPA field when overpayment balances were transferred to the individuals' current entitlement records, after benefit payments stopped on the subject records.

Eleven of the 45 erroneous SPAs occurred more than 10 years ago. In seven cases, the overpayments occurred from 1967 through 1983, and all had been repaid or adjusted on the individuals' own Social Security number records. However, the SPA fields had never been cleared of the resolved overpayments. In four erroneous SPA cases, two of the individuals died in the mid-1970's, and the other two overpayments could not be

confirmed because existing data was unreliable or SSA applied its 10-year bar to adjustment policy.³

Although the reasons behind the individual erroneous SPAs varied, it is evident that clearing the SPA fields, after the cases have been worked and the overpayments recovered or resolved, is not being performed routinely. Technicians consider the important work done once the overpayment is in recovery and clearing the SPA field afterwards is but a housekeeping task. Also, given their workload and resources, some supervisors rate the task of manually clearing the SPA fields a low priority item.

Leaving erroneous data in the SPA fields affects the accuracy and currency of MBR data, even though it does not affect the amount of valid SPA overpayments. SPA fields can possibly hold either overpayments or erroneous data, requiring technicians to manually review each case in order to make a determination. The absence of indicator codes on the MBR to help technicians quickly understand the reason for the SPA overpayment makes resolving SPA field data more time-consuming, inefficient, and hard to justify, especially if SPAs turn out to be erroneous. In 45 of our 100 cases, the SPA data was erroneous, resulting in wasted time spent clearing SPA entries.

SPA CLEAN-UP PROJECTS

SSA's SPA clean-up projects are not meeting the goals of identifying valid overpayments and clearing erroneous SPA data. Specifically, because the SPA clean-up projects to date have not included any overpayments made to individuals in suspended benefits payment status, some valid overpayments remain in the field indefinitely pending the individuals' return to pay status. In addition, since SPA LIFE alerts are not monitored, there is no assurance that alerted cases are worked correctly or at all.

Suspended Payment Status

SSA's annual SPA clean-up project includes alerts for SPA overpayments that meet certain time frames, dollar thresholds, and collection possibilities. The criteria are set nationally each year and the same selection criteria are used in SPA clean-up operations at all PSCs for that year. However, since 1988, when SPA clean-up projects began, none

³ SSA is barred from recovering an overpayment by adjustment of benefits more than 10 years after the debt accrued, if within that 10-year period, SSA had the means to collect the overpayment, but took no action to recover it.

of the projects have had alerts for SPA overpayments if the individuals' benefits are suspended (LAF⁴ S). There are many reasons why an individual's benefits may be suspended, such as annual retirement test, prisoner suspension, or incorrect address. In some suspension situations, the SPA overpayment may become a valid overpayment prior to the individual returning to current benefit payment status.

Our review identified valid overpayments with recovery potential in SPA fields on the records of individuals whose benefits were suspended. However, these overpayments were not included in SPA clean-up projects and were not identified by SSA. Reviewing specific types of suspended cases as part of the SPA clean-up projects would result in identifying valid overpayments as evidenced by our review. For example, in one case an individual was in suspended payment status due to earnings. The suspension occurred in September 1993, but the \$18,909 SPA overpayment had not been reviewed and resolved as of December 31, 1996. After we identified this case, a technician initiated recovery of the overpayment by offsetting the beneficiary's current benefit payments on another record. We identified this case because our review included all SPA field entries, including those for suspended beneficiaries. However, the SPA LIFE project does not include suspended cases and would not select this case for review. If suspended payment status codes were included in the SPA LIFE project, this overpayment may have been identified and recovered sooner.

Control of SPA LIFE Alerts

Many cases in our sample met the selection criteria for SPA LIFE projects and should have been subject to SPA LIFE alerts. However, since SSA does not control or follow up on SPA LIFE alerted cases, PSC staff did not know if the SPAs in our audit had ever been alerted in a clean-up project. If any of our sample cases had been identified in one or more clean-up projects, the SPA overpayments were not worked, or if they were worked, they were not worked correctly.

PSC staff expressed to us some of the difficulties technicians encounter in working SPA field data. The following problems contribute to SPA alerts not being worked or being worked incorrectly.

- There is no quick way to determine from looking at the MBR, the reason for or type of overpayment being worked.
- When SPAs do not fit neatly into an overpayment definition, not enough guidance is available on how to handle the situation.

⁴ LAF codes describe the payment status of the beneficiary and the reason for the status if other than current pay. LAF S and LAF T indicate a beneficiary who is not currently receiving a regular benefit check for the reason indicated by the adjacent number. For example, LAF S7 indicates benefit payments are in suspense because of imprisonment, refusing vocational rehabilitation, or extending the trial work period.

- It is unclear how to handle SPAs that were established as a result of temporary deductions, but no annual reports have been filed.
- When case folders have been lost and the SPA overpayments cannot be confirmed, technicians do not know what to do.

Based on the lack of control over SPA LIFE alerts and the processing problems cited above, SSA has no assurance that SPA clean up projects are meeting the goal of clearing erroneous SPA data or that SPA LIFE alerted cases are worked correctly.

RECOMMENDATIONS

We recommend that SSA:

1. transfer to ROAR and initiate recovery of the estimated \$11.2 million in SPA overpayments identified during our review in which no actions have been taken;
2. delete the estimated \$26.3 million in erroneous SPA data fields maintained on the MBR as potential overpayments;
3. instruct PSC staff to routinely delete erroneous SPA data in all recovered or otherwise resolved overpayment cases;
4. revise the SPA clean-up project to include cases involving individuals in suspended benefit payment situations;
5. add controls over alerts to the SPA clean-up project so that SSA can be assured that alerted cases are resolved; and
6. consider deleting SPA entries over 10 years old.

AGENCY COMMENTS

In response to our draft report, SSA agreed that where postings to the MBR are incorrect, corrective actions should be taken. SSA did not specifically address five of our recommendations, but agreed to review the existing SPA clean-up operation and reconciliation effort to determine the best methodology for ensuring that SPA cases are properly identified and controlled. This review will include a determination of why SPA amounts are not correctly resolved and will propose actions necessary for resolving these cases. SSA stated that all of the issues identified in our report will be resolved by improving the SPA clean-up operation and reconciliation effort.

APPENDICES

APPENDIX A

SAMPLING METHODOLOGY

For this audit, we obtained a listing of all Master Beneficiary Record (MBR) Special Payment Amount (SPA) overpayments in the Social Security Administration's (SSA) data base. We excluded from our sample population all SPA overpayments to individuals who were in terminated benefit payment status due to death and all individuals who had a date of suspension or termination (DOST) prior to January 1, 1990. Our analysis was based on a sample of 100 cases. We randomly selected 70 cases from STRATA 1, comprised of 60,244 overpayments made to beneficiaries whose MBRs showed dates of suspension or termination from January 1, 1990 through December 31, 1996. We randomly selected 30 cases from STRATA 2, comprised of 6,246 overpayments made to beneficiaries with no DOST on their MBRs. Almost all of the individuals in the latter group had their benefits payment adjusted for dual entitlement.

	STRATA 1 DOST 1/1/90 - 12/31/96	STRATA 2 NO DOST	TOTAL
Population size	60,244	6,246	66,490
Population dollars	\$110,802,360	\$6,847,332	\$117,649,692
Sample size	70	30	100
Sample dollars	\$150,219	\$12,979	\$161,488
Number of sampled overpayments	15	4	19
Sample overpayment amount	\$46,679	\$1,585	\$48,264
Projected overpayment amount	\$12,979	\$0	\$12,979
Projected number of overpayments	12,909	833	13,742
Precision of estimate			35.91%
Projected overpayment amount	\$11,170,012	\$0	\$11,170,012
Precision of estimate			74.51%
Number of erroneous SPA entries	21	24	45
Sample erroneous SPA amount	\$28,279	\$9,254	\$37,533
Projected erroneous SPA entries	18,073	4,997	23,070
Precision of estimate			23.91%
Projected erroneous SPA amount	\$24,337,543	\$1,926,683	\$26,264,226
Precision of estimate			44.94%

Note: All precision figures were calculated at the 90 percent confidence level.

To analyze whether or not the overpayments could or should have been resolved by our cut-off date (December 31, 1996), we determined whether there were any program or legal constraints that would have precluded or delayed SSA from taking action to

recover the overpayments. To determine if SSA took action to resolve an overpayment before the end of 1996, we used the criteria that if SSA was actively working the case to establish the status at year-end 1996, or the overpayment was already validated and SSA indicated a date when recovery would begin, we considered SSA to have initiated appropriate action to resolve the overpayment as of December 31, 1996. Although such overpayments had not yet been transferred to the Recovery of Overpayments, Accounting and Reporting System at year-end 1996, the process was completed in 1997 and the overpayments were recovered.

Some overpayments had been left indefinitely in the SPA field pending clarification of the individual's payment status, corroboration of the amount owed, and/or SSA was waiting for the individual to return to current pay status or until they identified another resource before attempting recoupment. Such SPAs were also excluded from our finding on valid overpayments. However, we included such SPAs in our finding if the overpayment met the definition of a legally defined overpayment, the individual was in current pay at some time after the overpayment occurred and before December 31, 1996, and SSA had an opportunity to initiate recovery of the overpayment in the interim, but did not.

In reviewing SPA overpayments that were more than 10 years old, we took into consideration the prospects for their recovery, SSA's policies regarding the 10-year bar to adjustments, and certain administrative tolerances that restrict the amount of activity SSA staff can use to recover certain classes of debts. The latter policy applies to low valued debts when the average cost of recovering the overpayment equals or exceeds the amount of the overpayment. Such recovery efforts would impede effective or efficient administration of the program and we did not include such SPAs in the amount SSA should have recovered by year-end 1996.

APPENDIX B

ANALYSIS OF PAYMENT STATUS CODES

The following chart provides more detailed information related to specific characteristics of the 19 overpaid cases:

Payment Status Code ¹	Beneficiary Code(s) ¹	Number of Cases	SPA Amount	Overpayment Amount
AD	D	4	\$ 1,585	\$ 1,585
S2	A, D	2	3,706	3,706
S4	B	1	286	143
S6	A	1	642	642
S7	A, C	4	33,149	24,902
T4	E, C	5	2,412	2,412
T5	D	2	14,833	14,874
Total		19	\$ 56,613	\$ 48,264

In addition to analyzing the overpaid cases with regard to the payment status code, we also reviewed the overall population of 66,490 Special Payment Amount (SPA) overpayments identified during our review with regard to the payment status code and amount of SPA field entries. This analysis is shown in the table on the following page.

¹ As defined in the Social Security Administration's Program Operations Manual System, sections SM 00550.020 and SM 00550.010. Payment status codes found in overpaid cases: AD - Adjusted for dual-entitlement; S2 – Suspended because the beneficiary worked in the U.S.; S4 – Suspended for failure to have a child in care; S6 – Suspended for development of a better address; S7 – Suspended for prison, trial work period or refusal of vocational rehabilitation; T4 – Terminated because of age attainment; and T5 – Beneficiary is entitled to other benefits. General definitions of beneficiary codes found in overpaid cases: A – beneficiary; B – spouse; C – child; D - widow/widower; and E – parent.

Payment Status Code⁵	Number of SPA Entries	SPA Field Amount	Average SPA Amount
AD	5,413	\$ 5,950,655	\$ 1,099
N	1	6,379	6,379
PB	13	4,936	380
PT	19	3,730	196
SD	2,978	4,601,269	1,545
SF	168	14,019	83
SH	890	797,616	896
SJ	117	187,385	1,602
SK	18	77,055	4,281
SL	9	3,665	407
SP	177	57,823	327
SW	49	94,304	1,925
S0	76	179,140	2,357
S1	96	243,745	2,539
S2	28,015	58,629,061	2,093
S3	1,676	2,592,107	1,547
S4	1,138	1,183,215	1,040
S5	4	5,990	1,498
S6	536	429,804	802
S7	4,067	11,983,721	2,947
S8	806	498,500	618
S9	1,871	2,779,393	1,486
T&	60	66,738	1,112
TA	6	2,200	367
T0	257	68,478	266
T2	53	15,679	296
T3	1,531	1,893,881	1,237
T4	11,349	12,875,939	1,135
T5	621	829,210	1,335
T6	1,736	1,571,257	905
T8	1,443	4,154,969	2,879
T9	124	111,013	895
U	210	752,579	3,584
X1	23	17,723	771
X5	1	10,587	10,587
X7	939	4,955,927	5,278
Total	66,490	\$ 117,649,692	\$ 1,769

APPENDIX C

SSA's COMMENTS

APPENDIX D

MAJOR REPORT CONTRIBUTORS

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For additional copies of this report, please contact the Office of the Inspector General's Public Affairs Specialist at (410) 966-9135. Refer to Common Identification Number A-01-96-62002.

APPENDIX E

SSA ORGANIZATIONAL CHART
