
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

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

March 2008 A-01-07-17038

AUDIT REPORT



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SOCIAL SECURITY

MEMORANDUM

Date: March 14, 2008

Refer To:

To: The Commissioner

From: Inspector General

Subject: Follow-up on the Impact on the Social Security Administration's Programs When Auxiliary Beneficiaries Do Not Have Their Own Social Security Numbers
(A-01-07-17038)

OBJECTIVE

Our objective was to determine whether the Social Security Administration (SSA) implemented the recommendations in our September 2002 report, *Impact on the Social Security Administration's Programs When Auxiliary Beneficiaries Do Not Have Their Own Social Security Numbers* (A-01-02-22006).

BACKGROUND

Auxiliary beneficiaries are children, widows, spouses, and parents who receive Old-Age, Survivors and Disability Insurance (OASDI) benefits based on another wage earner's Social Security record. As such, the primary wage earner's Social Security number (SSN)—not the auxiliary beneficiary's SSN—is used to track the auxiliary beneficiary's benefit payments on the Master Beneficiary Record (MBR). SSA commonly refers to the auxiliary beneficiary's SSN as the Beneficiary's Own Account Number (BOAN). As of December 2007, SSA had paid benefits to over 49 million OASDI beneficiaries and over 11 million of these individuals were auxiliary beneficiaries.¹

In November 1988, Public Law Number (Pub. L. No.) 100-647 § 8009² amended the *Social Security Act* to require that an individual first entitled to Social Security benefits June 1, 1989 or later present satisfactory proof of an SSN before receiving any Social Security benefits.

¹ SSA, Actuarial Publications: *Social Security Beneficiary Statistics*, December 28, 2007.

² The Social Security Act § 205(c)(2)(F), 42 U.S.C. § 405(c)(2)(F).

To comply with this law, SSA established the missing BOAN alert process to detect when an auxiliary beneficiary's SSN is missing on the MBR. Additionally, in Calendar Year 2007, SSA implemented a system enhancement (as part of its *Medicare Modernization Act Project*) to put SSNs on the auxiliary records.

SSA uses SSNs to control information that can affect a person's entitlement to benefits under the OASDI and/or Supplemental Security Income (SSI) programs.³ For example, death reports and SSI records are associated with the SSNs of the individuals to whom the information pertains. To ensure payment accuracy, SSA routinely matches this information to information on the MBR. Therefore, when the auxiliary beneficiaries' SSNs do not appear on the MBR, the value of the Agency's data matches to determine eligibility and payment amount is diminished.

In our September 2002 report, we determined that SSA's ability to ensure payment accuracy in both the OASDI and SSI programs was impacted when auxiliary beneficiaries did not have their own SSNs on the primary wage earner's MBR. Specifically, our audit identified 126,471 auxiliary beneficiaries receiving benefits as of August 2001 whose SSNs were missing from the MBR, and we quantified approximately \$8.9 million in improper payments.

SSA generally agreed with three of the four recommendations in our prior report. However, the Agency did not agree with our recommendation to modify its missing BOAN alert process to include auxiliary beneficiaries who became entitled to benefits before June 1989. (See Appendix B for more information on the recommendations in our prior report and Appendix C for our scope and methodology for this report.)

RESULTS OF REVIEW

SSA implemented two of the three recommendations it agreed to in our prior report. In addition, the Agency made an effort to implement our recommendation to add the SSNs to the MBRs of all auxiliary beneficiaries currently receiving benefit payments. However, we still identified 63,134 auxiliary beneficiaries without an SSN on the MBR, and we quantified about \$7.6 million in improper payments.⁴

³ SSI is a needs-based program where eligibility and payment amount depend, in part, on the individual's income, including OASDI benefits.

⁴ Our current review identified 50 percent fewer auxiliary beneficiaries receiving benefits without an SSN on the MBR than our prior 2002 review. Of the 126,471 auxiliary beneficiaries in our 2002 review without an SSN, 10,264 (8 percent) were first entitled to receive OASDI benefits in June 1989 or later. Whereas, of the 63,134 auxiliary beneficiaries without an SSN in our current review, 5,909 (9 percent) were entitled in June 1989 or later. Additionally, as of February 2008, SSA recovered \$3,086,361 of the \$7,577,002 in improper payments in our current review.

These dollars consist of

- \$7.5 million in OASDI benefits improperly paid due to the deaths of auxiliary beneficiaries; and
- \$89,938 in incorrect SSI payments because the appropriate amount of the auxiliary beneficiaries' OASDI benefits was not recognized as income when their SSI payments were calculated.

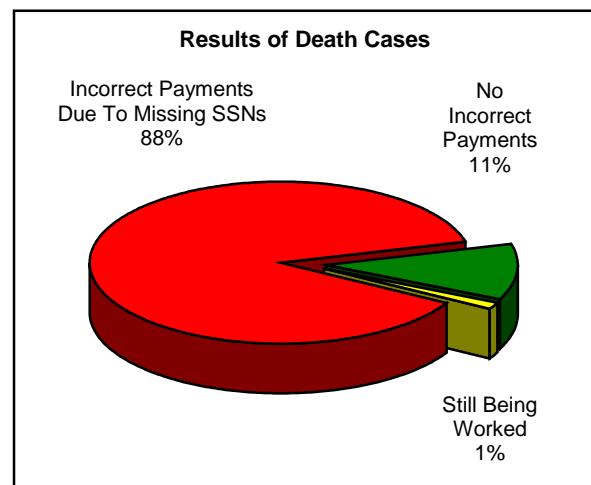
About 96 percent of the auxiliary beneficiaries in these cases were first entitled to benefits before June 1989. Therefore, although the *Social Security Act*⁵ only requires SSA to obtain satisfactory proof of SSNs from individuals first entitled to benefits June 1989 or later, it is beneficial in terms of preventing improper payments to include all beneficiaries regardless of when they became entitled to benefits.

IDENTIFICATION OF DECEASED AUXILIARY BENEFICIARIES

Through the Agency's Death Alert, Control and Update System (DACUS), SSA obtains death information and matches the SSNs of the deceased individuals to the SSNs on the MBRs. Therefore, SSA's ability to identify deceased auxiliary beneficiaries and terminate benefits in a timely fashion is diminished when the auxiliary beneficiaries' SSNs do not appear on the MBR. Of the 63,134 auxiliary beneficiaries in our population who did not have an SSN on the MBR, we identified 311 individuals who appeared to be paid benefits after death.

With SSA's assistance, we determined that, of these 311 auxiliary beneficiaries,

- 272 (88 percent) were paid \$7.5 million in OASDI benefits after death because of their missing SSNs;
- 35 (11 percent) were alive. (As of February 2008, the Agency added the SSNs to the MBRs for 31 of these 35 beneficiaries.); and
- 4 (1 percent) were still being worked by SSA as of February 2008.



⁵ The *Social Security Act*, supra.

Auxiliary Beneficiaries Improperly Paid After Death

The 272 deceased auxiliary beneficiaries, whose undiscovered deaths resulted in \$7.5 million in improper payments, include:

- 267 auxiliary beneficiaries who were issued \$7.4 million in benefits after their deaths. On average, SSA learned of the deaths 45 days after the individuals died. However, because the beneficiaries' SSNs did not appear on their MBRs, DACUS did not identify the deceased individuals as auxiliary beneficiaries. Consequently, SSA continued paying benefits for an average period of 29 months after the Agency was notified of the individuals' deaths. Had the SSNs been on the MBRs, DACUS would have identified the deceased individuals as auxiliary beneficiaries and terminated the benefits in a more timely manner.

For example, a widow from Virginia died in June 1990, but SSA continued to pay benefits through September 2007, even though the Agency was notified of her death in July 1990. As a result, the beneficiary was overpaid \$181,895 in OASDI benefits. As of February 2008, SSA had not recovered any of the funds.

- 5 auxiliary beneficiaries who are most likely deceased. SSA has suspended benefit payments, and at least 7 months have elapsed without payments being issued. Since the beneficiaries have not contacted the Agency to reinstate the benefits over the last 7 months, they are most likely deceased, and SSA will need to attempt to recover an additional \$129,787.

As of February 2008, the Office of the Inspector General's Office of Investigations was investigating 48 of the cases for possible fraud. For example, in one case, SSA staff confirmed that a woman, receiving surviving divorced spouse's benefits, died in July 2001. In addition, staff discovered that her son was living at the address shown on her MBR. The MBR also showed that her direct deposit information was updated several years after her death. In August 2007, SSA terminated the benefits and assessed an overpayment in the amount of \$59,151—most of which had not been recovered as of February 2008.

RECOGNITION OF OASDI INCOME IN SSI PAYMENT CALCULATIONS

SSI is a needs-based program where eligibility, in part, is dependent upon the individual's income. SSA considers OASDI benefits received by SSI recipients as income and records it on the recipients' SSI records.⁶ SSI records are tracked based on the individuals' SSNs. Therefore, SSA's ability to recognize the appropriate amount of OASDI income is reduced when auxiliary beneficiaries' SSNs do not appear on their MBRs.

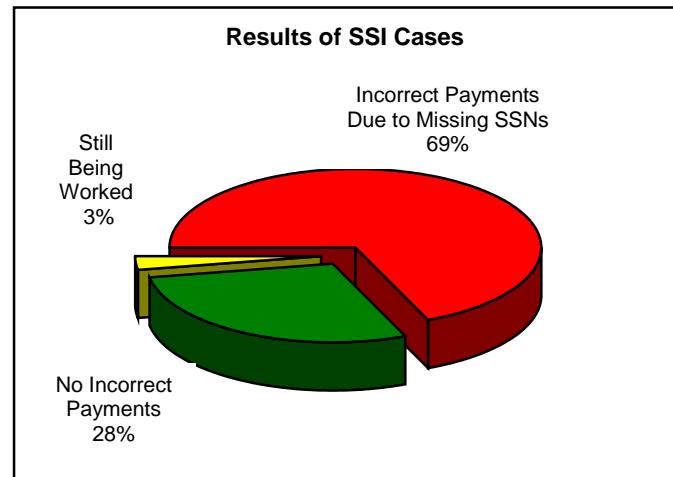
⁶ According to SSA policy, the MBR and SSI record interface daily to share information about beneficiaries (POMS, section SM 02001.001).

Of the 63,134 auxiliary beneficiaries in our population who did not have an SSN on the MBR, we identified 35 individuals who may have received too much in SSI payments because SSA did not recognize the appropriate amount of OASDI income when calculating the SSI payments.

With SSA's assistance, we determined that, of these 35 auxiliary beneficiaries,

- 24 (69 percent) incorrectly received \$89,938 in SSI payments because SSA did not recognize all of their OASDI income on their SSI records.⁷

For example, a recipient from New York incorrectly received \$22,913 in SSI payments because the Agency did not recognize any of the OASDI income she was receiving as an auxiliary beneficiary. Based on our work, SSA added the auxiliary beneficiary's SSN to the MBR in July 2007. As a result, the system now recognizes the OASDI income when calculating her SSI payment amount.



- 10 (28 percent) were unaffected by the missing SSNs. This included nine cases where the possible SSNs identified proved incorrect and one case where the OASDI benefits were correctly recorded as income on the SSR.
- 1 (3 percent) was still being worked by SSA as of February 2008.

ADDITIONAL IMPACT ON SSA's PROGRAMS

Of the 63,134 auxiliary beneficiaries identified, we were unable to locate possible SSNs for 33,458 individuals (53 percent). As a result, all of the analysis and findings discussed in our report are based on 47 percent of our population (or 29,676 auxiliary beneficiaries). However, we expect that, if SSA adds SSNs to the remaining 53 percent of our population and conducts similar analysis, additional overpayments will result. This is especially likely since 29,166 (87 percent) of these 33,458 beneficiaries were age 65 or older. These individuals will most likely continue to receive benefits until their deaths. However, SSA may not be able to identify and terminate their benefit payments when these individuals die if their SSNs are not on the MBR.

⁷ As of February 2008, SSA had not yet assessed the overpayment amounts in six of these cases.

CONCLUSION AND RECOMMENDATION

SSA implemented two of the recommendations in our prior report and made an effort to implement a third recommendation to add the SSNs to the MBRs of all auxiliary beneficiaries who are currently receiving benefits. However, we still identified about \$7.6 million in improper payments—most of which could have been avoided if the beneficiaries' own SSNs appeared on their benefit records. Moreover, most of these improper payments were from cases where the auxiliary beneficiaries were first entitled to benefits before June 1989.

It is important that SSA take all cost-effective steps to ensure payment accuracy, especially in light of the Agency's strategic goals, which include ensuring superior stewardship of Social Security programs and resources. Further, as SSA continues its efforts to automate its workloads and effectively use technology, it is important that all beneficiaries have an SSN on the MBR to facilitate data matching within SSA as well as with other entities. To assist SSA in achieving its goals, we recommend the Agency:

1. Take all feasible steps to add the SSNs to the MBRs of all auxiliary beneficiaries currently receiving benefits (including those beneficiaries who were first entitled to benefits prior to June 1989).

AGENCY COMMENTS

SSA agreed with our recommendation. (See Appendix D for SSA's Comments.)



Patrick P. O'Carroll, Jr.

Appendices

[**APPENDIX A**](#) – Acronyms

[**APPENDIX B**](#) – Status of Recommendations from Prior Audit

[**APPENDIX C**](#) – Scope and Methodology

[**APPENDIX D**](#) – Agency Comments

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

Appendix A

Acronyms

BOAN	Beneficiary's Own Account Number
DACUS	Death Alert, Control and Update System
FO	Field Office
FY	Fiscal Year
MBR	Master Beneficiary Record
OASDI	Old-Age, Survivors and Disability Insurance
OIG	Office of the Inspector General
POMS	Program Operations Manual System
Pub. L. No.	Public Law Number
RO	Regional Office
SSA	Social Security Administration
SSI	Supplemental Security Income
SSN	Social Security Number
U.S.C.	United States Code

Appendix B

Status of Recommendations from Prior Audit

In September 2002, the Office of the Inspector General (OIG) issued a report, *Impact on the Social Security Administration's Programs When Auxiliary Beneficiaries Do Not Have Their Own Social Security Numbers* (A-01-02-22006). The table below lists the recommendations from the prior report, the Social Security Administration's (SSA) actual/proposed actions at the time the report was issued, and the current status as of February 2008.

Recommendation 1 – Add the SSNs to the MBRs of all auxiliary beneficiaries currently receiving benefit payments.	
SSA's Comments and/or Actions from September 2002 Report	SSA agreed with this recommendation. SSA stated that the addition of missing Social Security numbers (SSN) for auxiliary beneficiaries will facilitate SSA's matching processes and reduce erroneous payments. SSA issued policy instructions on May 13, 2002, regarding the need to enter an auxiliary beneficiary's SSN on the Master Beneficiary Record (MBR) if it is not already on the record. SSA stated it would issue additional instructions before the end of the fiscal year (FY) to all offices emphasizing the importance of processing the Beneficiary's Own Account Number (BOAN) alerts and of adherence to the policy instructions for verifying and entering SSNs for auxiliary beneficiaries.
Current Status as of 2008	SSA issued additional instructions on August 29, 2002, to all offices emphasizing the importance of processing the BOAN alerts and of adherence to the policy instructions for verifying and entering SSNs for auxiliary beneficiaries. Additionally, in our prior review, we identified 126,471 auxiliary beneficiaries who were receiving benefits as of August 2001 without an SSN on the MBR. In our current review, we only identified 63,134 auxiliary beneficiaries who were receiving benefits as of October 2006 without an SSN on the MBR.
Recommendation 2 – Modify its missing BOAN alert process to include auxiliary beneficiaries who became entitled to benefits prior to June 1989.	
SSA's Comments and/or Actions from September 2002 Report	SSA disagreed with this recommendation and stated it is not required by statute to require an SSN for auxiliaries entitled before June 1989. SSA stated it had addressed this issue, as indicated in Recommendation 1, by issuing policy instructions regarding the need for SSA staff to make every effort to ascertain, verify and post missing BOANs, including those for auxiliary beneficiaries entitled before June 1989.
Current Status as of 2008	SSA still disagrees with this recommendation. However, in Calendar Year 2007, SSA implemented a system enhancement (as part of its <i>Medicare Modernization Act Project</i>) to put SSNs on the auxiliary records.

Recommendation 3 – Generate reports of auxiliary beneficiaries with missing BOAN alerts that have not been cleared timely to a higher level of management.

SSA's Comments and/or Actions from September 2002 Report	SSA agreed with this recommendation. SSA stated the reports would require systems programming. SSA stated it would develop an Information Technology Template for submission during the next cycle (scheduled for October - November 2002) that would allow SSA to track the volume of missing BOAN alerts by Regional Office (RO) and Field Office (FO).
Current Status as of 2008	Effective October 2004, a file with data on BOAN alerts sorted by RO and FO jurisdiction is available to ROs and FO managers. This allows managers to monitor the BOAN alert processing.
Recommendation 4 – Review the remaining 702 auxiliary beneficiaries identified by our earnings match to adjust their payments as needed.	
SSA's Comments and/or Actions from September 2002 Report	SSA agreed with this recommendation. SSA stated it would obtain the SSNs from OIG and refer them to the processing centers for necessary action. SSA expected to complete the cases during FY 2003.
Current Status as of 2008	SSA obtained the SSNs related to the 702 items and referred them to the processing centers for necessary action. The processing centers completed their review and adjustment of the 702 auxiliary payments on April 10, 2003.

Scope and Methodology

To accomplish our objective, we:

- Reviewed applicable sections of the *Social Security Act* and the Social Security Administration's (SSA) regulations, rules, policies and procedures.
- Reviewed prior Office of the Inspector General (OIG) audit reports.
- Identified, through data analysis, 63,134 auxiliary beneficiaries who were receiving Old-Age, Survivors and Disability Insurance (OASDI) benefits as of October 2006 and whose Social Security numbers (SSN) were missing from the wage earner's Master Benefit Record (MBR).
 1. We identified possible SSNs for the auxiliary beneficiaries using either SSA's Enumeration Verification System or the auxiliary beneficiaries' cross-reference SSNs, which we found on the MBRs.
 2. We compared the possible SSNs to SSA's Numident File¹ and/or Supplemental Security Income (SSI) record in February 2007 and found
 - 311 cases where it appeared the auxiliary beneficiaries were being paid OASDI benefits after death and
 - 35 cases where it appeared the auxiliary beneficiaries were receiving too much in SSI payments because their OASDI benefits were not appropriately recorded on their SSI records.
- Referred cases to SSA to (a) determine whether the possible SSNs were in fact the SSNs for the auxiliary beneficiaries and (b) correct the records where appropriate. We also requested that SSA refer any instances of possible fraud to the OIG's Office of Investigations.
- Quantified the dollar impact on the beneficiaries' payments for each case.
- Determined how many of the 63,134 auxiliary beneficiaries in our population were first entitled to benefits June 1989 or later.
- Obtained information from SSA personnel regarding (a) reports of auxiliary beneficiaries with missing Beneficiary's Own Account Number alerts that have not been

¹ The Numident File contains information such as name, date of birth, and date of death (if applicable) for each individual issued an SSN.

cleared timely to a higher level of management and (b) the resolution of the 702 auxiliary beneficiaries identified by our earnings match in the 2002 audit.

We conducted our audit between June and February 2008 in Boston, Massachusetts. We found the data used for this audit were sufficiently reliable to meet our audit objective. The entities audited were SSA's Field Offices under the Deputy Commissioner for Operations and the Deputy Commissioner for Systems. We conducted our audit in accordance with generally accepted government auditing standards.

Appendix D

Agency Comments



SOCIAL SECURITY

MEMORANDUM

Date: February 27, 2008 **Refer To:** S1J-3

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

From: David V. Foster /s/
Chief of Staff

Subject: Office of the Inspector General (OIG) Draft Report, "Follow-up on the Impact on the Social Security Administration's Programs When Auxiliary Beneficiaries Do Not Have Their Own Social Security Numbers" (A-01-07-17038)--INFORMATION

We appreciate OIG's efforts in conducting this review. Our response to the report findings and recommendation are attached.

Please let me know if we can be of further assistance. Staff inquiries may be directed to Ms. Candace Skurnik, Director, Audit Management and Liaison Staff, at extension 54636.

Attachment:
SSA Response

COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL (OIG) DRAFT REPORT, "FOLLOW-UP ON THE IMPACT ON THE SOCIAL SECURITY ADMINISTRATION'S PROGRAMS WHEN AUXILIARY BENEFICIARIES DO NOT HAVE THEIR OWN SOCIAL SECURITY NUMBERS" (A-01-07-17038)

Thank you for the opportunity to review and comment on the draft report. We are pleased with this report's findings in that this review identified 50 percent fewer auxiliary beneficiaries receiving benefits without a Social Security number (SSN) on the Master Beneficiary Record (MBR) than the prior 2002 review. The enhancements put in place after the 2002 audit are working and we expect to see continued improvement based on the additional effort taken that addresses the report's specific recommendation, as described below.

Recommendation 1

Take all feasible steps to add the SSN to the MBR of all auxiliary beneficiaries currently receiving benefits (including those beneficiaries who were first entitled to benefits prior to June 1989).

Response

We agree. The audit acknowledges that we performed a match to post missing auxiliary SSNs to the MBR as part of the Medicare Modernization Act Project. This match was performed in the fall of 2007, so the matching results would not have been visible at the time the audit was actually conducted. The match included beneficiaries entitled prior to June 1989. We consider this system's match the most feasible process for gathering pre-June 1989 SSNs.

Appendix E

OIG Contacts and Staff Acknowledgments

OIG Contacts

Judith Oliveira, Director, Boston Audit Division, (617) 565-1765

David Mazzola, Audit Manager, (617) 565-1807

Acknowledgments

In addition to those named above:

Kevin Joyce, IT Specialist

Toni Paquette, Program Analyst

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