

**Supplemental Security Income Underpayments  
A-15-18-50612****December 2018****Office of Audit Report Summary**

Objective	Findings
To identify trends and anomalies in Supplemental Security Income (SSI) underpayments.	Using targeted data analysis, we identified several SSA employees who may have inappropriately processed large numbers and/or high dollar amounts of SSI underpayments. We sent two cases to OI for further analysis. As of the date of this review, OI was investigating both cases. We sent the remaining outlier transactions, including 35 Social Security and 57 employee personal identification numbers, to SSA for further analysis. SSA could not locate documentation and notices to support underpayments and stated employees did not always follow SSI underpayment policies and procedures. SSA representatives stated the Agency would take a number of actions to address these employee errors, including providing employees additional training.
<b>Background</b>	
An underpayment is any monthly benefit amount (or portion of a monthly benefit amount) due a person that the Social Security Administration (SSA) has not paid.	
Our Office of Investigations (OI) has received several allegations concerning SSA employees who issued fraudulent SSI underpayments. As of May 2014, OI had investigated 10 allegations, which led to the conviction of 9 former employees for wrongdoing and resulted in incarceration and/or restitution to SSA.	
Using SSI underpayment data from October 1, 2013 to September 30, 2016, we reviewed transactions that had a large number and/or high dollar amount of underpayment transactions occurred to identify anomalous attributes.	

**Recommendations**

We recommend that SSA:

1. Implement systems controls to ensure compliance with current policy, including the two-personal identification number review process.
2. Implement data analytics and review processes to identify underpayment transactions that require further analysis.

SSA agreed with our recommendations.