

Title XVI Deceased Recipients Who Do Not Have Death Information on the Numident

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Office of Audit Report Summary

Objective

To determine whether the Social Security Administration (SSA) had adequate controls to ensure death information for Title XVI deceased recipients was recorded on the Numident.

Background

To identify and prevent erroneous payments to deceased recipients, SSA's Death Alert, Control and Update System matches reports of death received from Federal, State, and local agencies against its Master Beneficiary (MBR) and Supplemental Security Records (SSR). SSA records the death information on its Numident, an electronic file that contains personally identifiable information (PII) for each person issued a Social Security number. SSA also creates a record of death information called the Death Master File (DMF). SSA uses death information during its Annual Wage Reporting process to determine whether wage or self-employment reports are erroneous. In addition, E-Verify uses death information to allow employers to determine newly hired employees' eligibility to work in the United States. Finally, the Help America Vote Verification (HAVV) system allows States to verify information for newly registered voters with SSA's Numident.

Our Findings

SSA needs to improve its controls to ensure it records Title XVI recipients' death information on the Numident. Specifically, we determined that as many as

- 182,165 deceased recipients' deaths were not on the DMF, and
- 937 deceased recipients had earnings on the Master Earnings File for Calendar Year 2011 that were recorded 1 or more years after their deaths.

We also found that 92 employers made 113 E-Verify inquiries for 78 deceased recipients and did not receive any indication from SSA that these individuals were deceased. In addition, we found that HAVV requests for 78 deceased recipients indicated they were not deceased. This would not have prevented an individual from voting under a deceased recipient's identity.

Generally, the deaths were not on the Numident because the recipients' PII on the MBR, SSR, or death report did not match the recipients' PII on the Numident.

Our Recommendations

We recommended that SSA:

1. Analyze its death processing systems to ensure it records death information on the Numident and determine whether it can efficiently correct any of the 182,165 Title XVI recipient records identified by our audit.
2. Develop a cost-effective method for identifying deceased recipients who have death information on the SSR but not on the Numident. This could involve periodic matches between the SSR and Numident to detect and correct missing death information.

SSA agreed with our recommendations.