

Summary of Deceased Beneficiaries Who Have Different Dates of Death on the Social Security Administration's Numident and Payment Records

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Objective

To determine whether the Social Security Administration (SSA) had adequate controls to resolve different dates of death recorded on the Numident and Master Beneficiary (MBR) or Supplemental Security Records (SSR).

Background

To identify and prevent erroneous payments to deceased beneficiaries, SSA's Death Alert, Control and Update System (DACSUS) matches reports of death from Federal, State, and local agencies against the MBR/SSR. SSA then records this death information on the Numident, an electronic file that contains such information as the name, date of birth, place of birth, parents' names, and date of death (if applicable) for each individual issued a Social Security number. Finally, SSA uses death information from the Numident to create the Death Master File (DMF).

Our Findings

SSA needs to improve its controls to ensure it resolves date of death discrepancies between the Numident and MBR/SSR. We estimate that

- 9,795 deceased beneficiaries had unresolved date of death discrepancies between the Numident and MBR/SSR,
- 1,469 deceased beneficiaries had undetected improper payments of about \$6.7 million, and
- 8,326 deceased beneficiaries had an incorrect date of death in the DMF.

Generally, these errors occurred because DACUS did not generate an alert when beneficiaries had a different date of death on the Numident and MBR/SSR.

Our Recommendations

We recommended that SSA:

1. Analyze its death processing systems to ensure the date of death is consistent between the Numident and MBR/SSR.
2. Determine whether it can efficiently resolve the population of deceased beneficiaries identified by our audit.
3. Develop a cost-effective method for identifying and resolving beneficiary records that have a different date of death on the Numident and MBR/SSR. This could involve periodic matches between the Numident and the MBR/SSR to detect and correct discrepant dates of death.

SSA agreed with all of our recommendations.