

The Social Security Administration's Reporting of High-dollar Overpayments Under Executive Order 13520 in Fiscal Year 2015

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December 2015

Office of Audit Report Summary

Objective

To review the Agency Head Quarterly High-dollar Overpayment Report to the Office of the Inspector General, as required by Executive Order 13520, *Reducing Improper Payments and Eliminating Waste in Federal Programs*, for the quarters ended December 2014 and March, June, and September 2015. We also determined whether the (1) method used to identify high-dollar overpayments detected overpayments that met the Executive Order criteria and (2) Agency complied with all requirements of the Executive Order.

Background

As part of Executive Order 13520, each agency head is required to submit a quarterly report on high-dollar overpayments identified by the agency. The report shall describe any actions the agency has taken, or plans to take, to recover high-dollar overpayments as well as any actions the agency intends to take to prevent overpayments from occurring in the future.

Findings

We reviewed reports on quarterly high-dollar overpayments for the quarters ended December 31, 2014, and March 31, June 30, and September 30, 2015. Additionally, we tested a sample of stewardship reviews each quarter to ensure the data the Agency provided matched the review results in the Electronic Quality Assurance system. We noted one instance from the June 2015 quarter where the total case dollars the Agency provided did not match the amount in the Electronic Quality Assurance system. Therefore, we expanded our sample and did not note additional discrepancies. Although we identified one discrepancy, we determined overall that the Agency had addressed all requirements of Executive Order 13520. SSA's methodology did not detect any overpayments that met the Executive Order's criteria.

Conclusions

We noted that, while the data obtained through the stewardship reviews provided adequate results for payment accuracy, it limited the proper analysis of cases as part of the reporting of high-dollar overpayments. SSA has stated, "... it is highly unlikely that the agency would identify improper overpayments to individuals, including via its stewardship reviews in [Supplemental Security Income] that would meet the criteria in the Executive Order's implementing guidance. . ." Although we presented these limitations to SSA in previous reviews, and it has acknowledged it is unlikely to identify high-dollar overpayments using the current methodology, SSA continues using the stewardship reviews to identify high-dollar overpayments based on Office of Management and Budget approval.