

*Audit Report*

Match of Maine and Rhode Island  
Death Data Against Social Security  
Administration Records

*A-01-18-50314 | September 2019*

# OIG

Office of the Inspector General  
SOCIAL SECURITY ADMINISTRATION

## MEMORANDUM

**Date:** September 26, 2019 **Refer To:**

**To:** The Commissioner

**From:** Inspector General

**Subject:** Match of Maine and Rhode Island Death Data Against Social Security Administration Records (A-01-18-50314)

The attached final report presents the results of the Office of Audit's review. The objectives were to (1) determine whether the Social Security Administration made payments to beneficiaries and/or representative payees who were deceased according to Maine or Rhode Island records and (2) identify non-beneficiaries in the State files whose death information did not appear in the Agency's records.

If you wish to discuss the final report, please call me or have your staff contact Rona Lawson, Assistant Inspector General for Audit, 410-965-9700.



Gail S. Ennis

Attachment

# Match of Maine and Rhode Island Death Data Against Social Security Administration Records

## A-01-18-50314



September 2019

Office of Audit Report Summary

### Objectives

To (1) determine whether the Social Security Administration (SSA) made payments to beneficiaries and/or representative payees who were deceased according to Maine or Rhode Island records and (2) identify non-beneficiaries in the State files whose death information did not appear in the Agency's records.

### Background

To identify and prevent payments after death, SSA established a program under which States can voluntarily contract with SSA to provide it death data to match against its records. SSA receives death information from a variety of sources; such as family members, funeral homes, and the Electronic Death Registration (EDR) process.

We obtained Maine and Rhode Island data files that provided the personally identifiable information of 812,173 Social Security numberholders who died in the States during Calendar Years 1982 through 2018. We matched the data against SSA payment records and the Numident. SSA's Numident file contains the personally identifiable information of all Social Security numberholders.

### Findings

We estimate SSA issued approximately \$1.5 million in payments after death to 33 beneficiaries who died in Maine or Rhode Island in Calendar Years 1982 through 2018. Of the \$1.5 million, SSA posted \$1.3 million in overpayments for 31 individuals; and we estimate SSA will post \$222,320 in overpayments for the 2 individuals under review. We estimate SSA prevented approximately \$374,300 in payments after death over the next 12 months for the 31 individuals whose records it updated with a date of death.

We also identified 3,826 non-beneficiaries who were deceased according to Maine or Rhode Island vital records but whose death information was not in SSA's Numident.

We did not determine why this death information did not appear in SSA records. We provided all the cases we identified to SSA to review and post death information, as appropriate, to payment records and the Numident. By doing so, SSA will improve the accuracy and completeness of its death information that is shared with other Federal benefit-paying agencies.

### Recommendations

We recommend SSA:

1. Take action, as appropriate, on the two beneficiaries who have dates of death per Rhode Island records but are in current pay.
2. Take action, as appropriate, on the 3,826 non-beneficiaries with dates of death per Maine or Rhode Island and add their deaths to the Numident.

SSA agreed with the recommendations.

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## **ABBREVIATIONS**

C.F.R.	Code of Federal Regulations
CY	Calendar Year
EDR	Electronic Death Registration
OASDI	Old-Age, Survivors and Disability Insurance
OIG	Office of the Inspector General
POMS	Program Operations Manual System
Pub. L. No.	Public Law Number
SSA	Social Security Administration
SSI	Supplemental Security Income
U.S.C.	United States Code

## OBJECTIVES

Our objectives were to (1) determine whether the Social Security Administration (SSA) made payments to beneficiaries and/or representative payees<sup>1</sup> who were deceased according to Maine or Rhode Island records and (2) identify non-beneficiaries<sup>2</sup> in the State files whose death information did not appear in the Agency's records.

## BACKGROUND

In June 2019, SSA paid approximately \$91 billion under the Old-Age, Survivors and Disability Insurance (OASDI) and Supplemental Security Income (SSI) programs to approximately 69 million beneficiaries.<sup>3</sup> Under these programs, payment to a beneficiary or recipient terminates when the individual dies.<sup>4</sup>

Section 205(r) of the *Social Security Act* requires that SSA establish a program under which States can voluntarily contract with SSA to provide death data to match against its records.<sup>5</sup> SSA receives death information from a variety of sources; such as family members, funeral homes, and the Electronic Death Registration (EDR) process. Using EDR, States or jurisdictions can electronically submit death records to SSA, and SSA completes an online, real-time verification of the Social Security number. If EDR data match SSA records, SSA posts the death information to the Numident and systems should automatically terminate payments to deceased beneficiaries. SSA's Numident file contains the personally identifiable information for all Social Security numberholders.<sup>6</sup> SSA uses Numident information to create a file of death information it shares with other Federal benefit-paying agencies.<sup>7</sup>

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<sup>1</sup> Representative payees receive and manage the benefit payments for beneficiaries who cannot manage or direct the management of their finances because of their age or mental and/or physical impairments. *Social Security Act*, 42 U.S.C. §§ 405(j) and 1383(a)(2) (govinfo.gov 2017).

<sup>2</sup> Non-beneficiaries are individuals who were not in current pay at the time of our review.

<sup>3</sup> SSA, *Monthly Statistical Snapshot*, June 2019. We use the term "beneficiary" throughout this report in reference to OASDI beneficiaries and/or SSI recipients in current payment status.

<sup>4</sup> 20 C.F.R. §§ 404.311(b), 404.316(b)(1), and 416.1334 (govinfo.gov 2018). Also, based on a January 2013 law, SSA is taking steps to improve the accuracy of its death information; *Improper Payments Elimination and Recovery Improvement Act of 2012*, Pub. L. No. 112-248, § 5(g)(1), 126 Stat. 2390, p. 2396.

<sup>5</sup> *Social Security Act*, 42 U.S.C. § 405(r)(1) (govinfo.gov 2017).

<sup>6</sup> SSA, *POMS*, GN 02602.050, A (October 30, 2017).

<sup>7</sup> Other Federal agencies include the Railroad Retirement Board, Centers for Medicare and Medicaid Services, Internal Revenue Service, Department of Veterans Affairs, and Office of Personnel Management.

As of July 2019, 48 vital records jurisdictions in the United States used EDR and 9 did not.<sup>8</sup> In a prior audit, we found that most jurisdictions using EDR submitted fewer than 90 percent of their deaths through EDR.<sup>9</sup> In July 2015, Maine began using EDR to report deaths to SSA. Rhode Island does not use EDR to report deaths to SSA.

We obtained from Maine and Rhode Island vital records data that provided the personally identifiable information of 812,173 individuals who died in the States during Calendar Years (CY) 1982 through 2018.<sup>10</sup> Our match of death data against SSA payment records identified beneficiaries whose personally identifiable information matched that of deceased individuals. We obtained death certificates for these beneficiaries and provided those certificates to SSA. We also matched the States' death data against the Numident to identify non-beneficiaries whose death information was not in SSA's system. We did not identify any deceased representative payees to whom SSA was issuing payments. See Appendix A for prior reports on death information we obtained from other State and Federal agencies. See Appendix B for information on our scope and methodology.

## RESULTS OF REVIEW

We estimate SSA issued approximately \$1.5 million in payments after death to 33 beneficiaries who died in Maine or Rhode Island in CYs 1982 through 2018. We also identified 3,826 non-beneficiaries who were deceased according to Maine or Rhode Island vital records but whose death information was not in SSA's Numident.

### Payments Issued to Deceased Beneficiaries

We identified 33 beneficiaries whose personally identifiable information matched that of the 812,173 individuals who died in Maine or Rhode Island in CYs 1982 through 2018. We estimate SSA issued these 33 beneficiaries approximately \$1.5 million after their deaths. Of the \$1.5 million, SSA posted approximately \$1.3 million in overpayments for 31 individuals; and we estimate SSA will post approximately \$222,320 in overpayments for the 2 individuals under

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<sup>8</sup> There are 57 vital record jurisdictions in the United States: the 50 States, 5 U.S. territories, the District of Columbia, and New York City. The 48 jurisdictions that implemented EDR are Alabama, Alaska, Arizona, Arkansas, California, Colorado, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York State, New York City, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, Wisconsin, and Wyoming. The nine jurisdictions that have not implemented EDR are American Samoa, Connecticut, Guam, North Carolina, Northern Mariana Islands, Puerto Rico, Rhode Island, the U.S. Virgin Islands, and West Virginia.

<sup>9</sup> SSA, OIG, *State Use of Electronic Death Registration Reporting, A-09-15-50023* (July 2017). In addition, in September 2019, we started a review of *The Social Security Administration's Rejection of State Electronic Death Registration Reports, A-08-18-50499*.

<sup>10</sup> Maine provided 451,513 records with deaths that occurred in CYs 1983 through 2018. Rhode Island provided 360,660 records with deaths that occurred in CYs 1982 through 2018.

review. Of the \$1.3 million posted overpayments, as of September 2019, SSA had recovered or waived \$172,970. See Appendix C for more information. Examples follow.

- An individual receiving disability benefits died in December 2014. SSA records did not contain a date of death and therefore disability payments continued. In August 2017, SSA established a medical review diary alert, which does not appear to have been completed. In January 2019, SSA suspended benefits because mail was returned as undeliverable. In April 2019, we referred this case to SSA. In June 2019, SSA posted the death on the benefit payment record and a \$35,000 overpayment.
- An individual receiving retirement benefits died in December 2017. SSA was notified of the death through EDR and recorded the date of death on the Numident timely. However, retirement payments continued because SSA did not record the date of death on the benefit payment record. SSA's systems should have determined the Numident had a date of death and the payment record did not and then generated an alert for staff to work.<sup>11</sup> In May 2019, we referred this case to SSA. As of August 2019, SSA posted the death on the benefit payment record and a \$10,000 overpayment.

As shown in Table 1, 67 percent of the beneficiaries whom SSA improperly paid died between 2015 and 2018. Of the 15 Maine cases, all the individuals died after July 2015, when the State implemented EDR. As previously mentioned, Rhode Island has not implemented EDR.

**Table 1: Beneficiaries Whose Personally Identifiable Information Matched that of a Deceased Individual in Maine or Rhode Island**

Year of Death	Number of Maine Beneficiaries	Number of Rhode Island Beneficiaries	Total Beneficiaries	Percent of Total Beneficiaries
1982-1984	0	0	0	0
1985-1989	0	0	0	0
1990-1994	0	0	0	0
1995-1999	0	0	0	0
2000-2004	0	1	1	3
2005-2009	0	1	1	3
2010-2014	0	9	9	27
2015-2018	15	7	22	67
<b>TOTAL</b>	<b>15</b>	<b>18</b>	<b>33</b>	<b>100</b>

<sup>11</sup> When death data are present on the Numident and there is no corresponding death data on the payment records, SSA produces a Numident Death Alert for the field office to review the discrepancy. SSA, POMS, GN 02602.065 (July 25, 2019). In two prior reviews, we identified an issue with this process: *Payments to Individuals Whose Numident Record Contained a Death Entry, A-06-12-11291* (June 2013) and *Follow-up: Payments to Individuals Whose Numident Record Contained a Death Entry, A-06-17-50232* (May 2018). For both reviews, SSA agreed with our recommendations (see Appendix D).

We provided SSA with death certificates for the 33 beneficiaries so it could terminate benefits and initiate recovery of payments made after death. We estimate SSA prevented approximately \$374,300 in payments after death over the next 12 months for the 31 individuals whose records it updated with a date of death.<sup>12</sup> Additionally, we asked SSA to refer any potential fraud cases to our Office of Investigations—that is, those cases where the SSA funds paid after death are not still in the beneficiaries’ bank accounts.

## Deceased Non-beneficiaries

We identified 3,826 non-beneficiaries who were deceased according to Maine or Rhode Island vital records but did not have death information in SSA’s Numident.<sup>13</sup> In June 2019, we provided SSA with the 3,826 unlisted deaths to review and, if appropriate, post to the Numident. Of the 2,352 Maine non-beneficiaries, 2,246 (95 percent) died before EDR was implemented, and 106 (5 percent) died after EDR was implemented in July 2015. See Table 2.

**Table 2: Non-beneficiaries by Year of Death**

Year of Death	Number of Maine Non-beneficiaries	Number of Rhode Island Non-beneficiaries	Total Non-beneficiaries	Percent of Total Non-beneficiaries
1982-1984	1,010	251	1,261	33
1985-1989	751	686	1,437	37
1990-1994	161	113	274	7
1995-1999	113	67	180	5
2000-2004	65	96	161	4
2005-2009	66	118	184	5
2010-2014	70	109	179	5
2015-2018	116 <sup>14</sup>	34	150	4
<b>TOTAL</b>	<b>2,352</b>	<b>1,474</b>	<b>3,826</b>	<b>100</b>

For 311 of the 3,826 deceased non-beneficiaries,<sup>15</sup> SSA stopped benefit payments and recorded the deaths on the payment records but had not recorded them on the Numident. For example, a woman receiving retirement benefits died in August 2010. SSA terminated benefit payments and recorded the death on the OASDI record; however, SSA did not record the death in the Numident. Although SSA did not issue any payments after death, an unlisted death on the

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<sup>12</sup> We based this estimate on the assumption that conditions will remain the same for the next 12 months.

<sup>13</sup> We matched Maine and Rhode Island death records that included a validated Social Security number, name, and date of birth against the Numident (through SSA’s Enumeration Verification System process). We excluded individuals who were receiving OASDI benefits or SSI payments.

<sup>14</sup> For CYs 2015 through 2018, the 116 Maine non-beneficiaries include 10 who died before and 106 who died after EDR was implemented.

<sup>15</sup> These 311 individuals were not receiving benefits at the time of our review but had previously been paid benefits.

Numident could put other Federal benefit-paying agencies at risk of issuing payments to deceased individuals.<sup>16</sup>

## SSA's Efforts to Improve Death Data

We could not determine why SSA had not recorded the deaths for the 33 beneficiaries or the 3,826 non-beneficiaries. SSA continues improving its systems and processes related to death information. Examples follow.

- By using EDR, States can verify a deceased individual's name and Social Security number at the beginning of the death registration process. This provides more accurate death data to SSA and other Federal and State agencies.
- SSA's Death Information Processing System adds death information to the Numident. In most cases, death information will also be automatically posted to the OASDI and SSI payment records.<sup>17</sup>
- SSA generates daily alerts for staff to resolve issues related to death reports. For example, if a death report needs further verification because a name does not match the Numident record or a death is not entered into SSA's records properly, the system should generate an alert.
- SSA initiated the Continuing Death Data Improvement project to validate and record historical death data to the Numident. In addition, SSA's Office of Analytics and Improvements reviews all records to ensure SSA is not posting erroneous death information to its records.

## CONCLUSIONS

We estimate SSA issued approximately \$1.5 million in payments after death to 33 beneficiaries who died in Maine or Rhode Island in CYs 1982 through 2018. Of the \$1.5 million, SSA posted approximately \$1.3 million in overpayments for 31 individuals; and we estimate SSA will post approximately \$222,320 in overpayments for the 2 individuals under review. In addition, we identified 3,826 non-beneficiaries who were deceased according to Maine or Rhode Island vital records but whose death information was not in SSA's Numident.

We did not determine why this death information did not appear in SSA records. We provided all the cases we identified to SSA to review and post death information, as appropriate, to payment records and the Numident. In doing so, SSA will improve the accuracy and completeness of its death information that is shared with other Federal benefit-paying agencies.

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<sup>16</sup> Although SSA shares its death information with other Federal benefit-paying agencies, the other agencies should independently verify the individual's death before they take adverse action.

<sup>17</sup> SSA, *POMS*, GN 02602.051 (October 5, 2017).

## **RECOMMENDATIONS**

We recommend SSA:

1. Take action, as appropriate, on the two beneficiaries who have dates of death per Rhode Island records but are in current pay.
2. Take action, as appropriate, on the 3,826 non-beneficiaries with dates of death per Maine or Rhode Island and add their deaths to the Numident.

## **AGENCY COMMENTS**

SSA agreed with the recommendations, see Appendix E.

## **OTHER MATTERS**

During our analysis, we identified two OASDI auxiliary beneficiaries whose Social Security numbers were incorrect on their payment records because of a typographical error. Although these cases were not related to this review's objectives, it is important that auxiliary Social Security numbers be correct when SSA performs internal or external (other Federal entities and State agencies) system matches or receives EDR data. We referred these cases to SSA for corrective action. SSA corrected the Social Security numbers on these two payment records.



Rona Lawson  
Assistant Inspector General for Audit

# *APPENDICES*

## **Appendix A – PRIOR AUDITS RELATED TO DEATH INFORMATION**

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The Social Security Administration (SSA) receives reports of an individual's death from such sources as family, representative payees, State Bureaus of Vital Statistics, and other Federal agencies. In Fiscal Year 2018, SSA issued approximately \$1 trillion in Old-Age, Survivors and Disability Insurance (OASDI) benefits and Supplemental Security Income (SSI) payments;<sup>1</sup> and when an individual is reported as deceased, SSA should terminate his/her OASDI and/or SSI payments.<sup>2</sup>

In recent years, we obtained death information from State and Federal agencies to identify beneficiaries who continued to receive SSA payments after their deaths. See Table A–1.

**Table A–1: Summary of Audits in Which We Matched Death Data to the Agency's Records**

Audit	Number of Deceased Beneficiaries	Payments SSA Issued After Deaths (Estimated Millions)
<i>Match of New Mexico Death Information Against Social Security Administration Records, A-06-18-50759 (September 2019)</i>	68	\$3.8
<i>Match of Puerto Rico Death Information Against Social Security Administration Records, A-08-14-14013 (August 2019)</i>	149	\$11.5
<i>Match of Florida Death Information Against Social Security Administration Records, A-08-18-50565 (August 2019)</i>	474	\$35.9
<i>Match of Texas Death Information Against Social Security Administration Records, A-06-18-50569 (March 2019)</i>	336	\$24.0
<i>Match of Maryland and Michigan Death Information Against Social Security Records, A-15-18-50632 (March 2019)</i>	145	\$16.9
<i>Match of Arkansas Death Information Against Social Security Administration Records, A-06-18-50663 (February 2019)</i>	112	\$3.8
<i>Match of Treasury Death Information Against Social Security Administration Records, A-06-18-50568 (August 2018)</i>	137	\$2.3
<i>Match of Washington Death Information Against Social Security Administration Records, A-06-17-50172 (May 2018)</i>	18	\$1.0
<i>Match of Connecticut Death Information Against Social Security Records, A-01-17-50248 (December 2017)</i>	21	\$1.9
<i>Match of Massachusetts Death Information Against Social Security Records, A-01-17-50244 (September 2017)</i>	41	\$3.6
<i>Payments to Individuals Listed as Deceased in Department of Veterans Affairs' Records, A-06-16-50029 (August 2017)</i>	746	\$37.7

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<sup>1</sup> SSA, *Agency Financial Report Fiscal Year 2018*, p. 41 (November 9, 2018).

<sup>2</sup> 20 C.F.R. §§ 404.311(b), 404.316(b)(1), and 416.1334 (govinfo.gov 2018).

Audit	Number of Deceased Beneficiaries	Payments SSA Issued After Deaths (Estimated Millions)
<i>Match of California Death Information Against Social Security Administration Records, A-06-14-24138 (April 2017)</i>	33	\$5.8
<i>Office of Personnel Management Deaths Not in the Social Security Administration's Systems, A-01-13-23032 (August 2016)</i>	35	\$1.7
<i>Payments to Individuals with Deaths Reported in California from 1980 to 1987, A-06-14-21416 (August 2014)</i>	18	\$3.7
<b>TOTAL</b>	<b>2,333</b>	<b>\$153.6</b>

## **Appendix B – SCOPE AND METHODOLOGY**

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To complete our objectives, we:

- Reviewed applicable Federal laws and regulations; Social Security Administration (SSA) policies and procedures; and prior Office of the Inspector General reports.
- Obtained 812,173 death records to review. Specifically, we obtained from the (a) Maine Center for Disease Control and Prevention a file with over 451,500 records with dates of death between Calendar Years (CY) 1983 through 2018 and (b) Rhode Island Department of Health, Center for Vital Records a file with over 360,600 records with dates of death between CYs 1982 through 2018.
- Reformatted Maine and Rhode Island death data.
- Processed reformatted Maine and Rhode Island data files through SSA's Enumeration Verification System to validate the Social Security numbers, names, and dates of birth with SSA's Numident file.
- Matched the validated Social Security numbers to SSA's payments records (the Master Beneficiary and Supplemental Security Records) and identified the following.
  - 33 Old-Age, Survivors and Disability Insurance (OASDI) beneficiaries and/or Supplemental Security Income recipients in current payment status whose Social Security numbers, names and dates of birth matched those of deceased individuals in Maine's or Rhode Island's death data.
    - Reviewed SSA's systems and Maine or Rhode Island death data to validate our matches.
    - Obtained Maine or Rhode Island death certificates.
    - Estimated payments issued after death to deceased beneficiaries.
    - Documented overpayments posted by SSA for deceased beneficiaries.
    - Calculated 12-month savings for terminated payment records based on last payment.
    - Referred these 33 cases to SSA for review and asked them to refer any potential fraud cases to our Office of Investigations if the funds were not still in the bank account.<sup>1</sup>
  - No current representative payees as of September 2018 who had a date of death in the State files.<sup>2</sup>

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<sup>1</sup> Initially, we provided SSA with 35 cases; subsequently, our Office of Investigations and SSA determined 2 individuals were alive.

<sup>2</sup> Representative payees receive and manage the benefit payments for beneficiaries who cannot manage or direct the management of their finances because of their age or mental and/or physical impairments. *Social Security Act*, 42 U.S.C. §§ 405(j) and 1383(a)(2) (govinfo.gov 2017).

- 3,826 non-beneficiaries<sup>3</sup> whose Social Security numbers, names, and dates of birth matched those of a deceased individual in the Maine or Rhode Island death data, but whose death information was not in SSA's Numident as of June 2019. We referred these 3,826 non-beneficiaries to SSA for review.
- 2 Maine beneficiaries who were alive with incorrect Social Security numbers on the OASDI records. We identified the correct Social Security numbers and referred these cases to SSA. As of March 2019, SSA had corrected both records.

We conducted our audit in Boston, Massachusetts, between March and September 2019. We determined the data used for this audit were sufficiently reliable to meet our audit objectives.<sup>4</sup> The primary entities audited were the Offices of the Deputy Commissioners for Operations and Systems. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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<sup>3</sup> Non-beneficiaries are individuals who were not in current pay at the time of our review.

<sup>4</sup> Of the 812,173 State death records, 61,387 (7.6 percent) did not validate through SSA's Enumeration Verification System (that is, the Social Security number, name, and date of birth in the States' files did not agree to the information on SSA's Numident). Also, we identified four individuals with dates of death who were alive.

## Appendix C – SUMMARY OF PAYMENTS AFTER DEATH

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Of the \$1.5 million in Old-Age, Survivors and Disability Insurance (OASDI) benefits and Supplemental Security Income (SSI) payments the Social Security Administration (SSA) issued after death, the Agency posted \$1.3 million in overpayments for 31 individuals; and we estimate SSA will post approximately \$222,320 in overpayments for the 2 individuals under review. See Tables C-1 and C-2 for details.

**Table C-1: Payments After Death—SSA Posted Overpayments as of September 2019**

Case	State	Benefit	Date of Death	Overpayment Posted	Overpayment Recovered or Waived
1	Rhode Island	OASDI	November 2005	\$169,920	\$0
2	Rhode Island	OASDI	April 2011	\$118,410	\$3,650
3	Rhode Island	OASDI	July 2011	\$100,150	\$1,150
4	Maine	OASDI	October 2015	\$90,260	\$0
5	Rhode Island	OASDI	May 2013	\$78,550	\$2,180
6	Rhode Island	OASDI	December 2010	\$69,160	\$730
7	Rhode Island	OASDI	December 2012	\$56,610	\$0
8	Rhode Island	OASDI	June 2014	\$49,160	\$0
9	Maine	OASDI	March 2016	\$49,120	\$0
10	Maine	OASDI	June 2016	\$44,120	\$0
11	Rhode Island	OASDI	December 2016	\$40,830	\$1,400
12	Rhode Island	OASDI	October 2013	\$39,480	\$39,480
13	Maine	OASDI	July 2016	\$38,570	\$0
14	Maine	OASDI	December 2015	\$37,670	\$0
15	Rhode Island	SSI	April 2015	\$35,560	\$29,910
16	Rhode Island	SSI	December 2014	\$35,410	\$11,800
17	Maine	OASDI	July 2016	\$33,120	\$0
18	Maine	OASDI	March 2017	\$32,360	\$0
19	Maine	OASDI	May 2016	\$30,570	\$5,730
20	Maine	OASDI	March 2017	\$30,490	\$0
21	Maine	OASDI	June 2016	\$24,040	\$22,770
22	Maine	OASDI	June 2017	\$20,420	\$0
23	Maine	SSI	August 2017	\$19,380	\$11,940
24	Rhode Island	OASDI and SSI	December 2016	\$18,980	\$8,670
25	Rhode Island	OASDI and SSI	April 2017	\$18,780	\$18,780
26	Rhode Island	OASDI	December 2016	\$18,530	\$9,550
27	Rhode Island	OASDI	May 2016	\$15,750	\$460
28	Maine	OASDI	December 2018	\$12,640	\$0
29	Maine	OASDI	December 2017	\$10,410	\$0
30	Maine	SSI	November 2018	\$4,350	\$4,350
31	Rhode Island	SSI	May 2015	\$420	\$420
			<b>TOTAL</b>	<b>\$1,343,220</b>	<b>\$172,970</b>

**Table C–2: Payments After Death—Office of the Inspector General Estimated Overpayments as of September 2019**

Case	State	Benefit	Date of Death	Estimated Overpayments
1	Rhode Island	OASDI	September 2004	\$151,420
2	Rhode Island	OASDI	January 2012	\$70,900
			<b>TOTAL</b>	<b>\$222,320</b>

## Appendix D – PRIOR AUDIT RECOMMENDATION STATUS

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In two prior reports, we estimated the Social Security Administration (SSA) paid 2,224 beneficiaries approximately \$51 million after their deaths even though a date of death was on the Numident record. Although SSA received death reports and recorded dates of death on the Numident, the Agency did not record death information on the payment records or terminate benefit payments because system interfaces designed to prevent or detect payments to deceased beneficiaries failed. In these reviews, we made five recommendations with which SSA agreed to implement; see Table D–1 for details.

**Table D–1: Prior Audit Recommendation Status**

Audit	Recommendation	SSA Actions
<i>Payments to Individuals Whose Numident Record Contained a Death Entry, A-06-12-11291 (June 2013)</i>	Verify the beneficiaries' current status and take appropriate action to remove erroneous death entries or terminate benefits.	In May 2013, SSA implemented the monthly Numident to Master Beneficiary/Supplemental Security Record Death Match. This match identifies individuals who are in current pay status and have a death entry on the Numident. The process sends notification of identified records to SSA staff for investigation.
	Implement a compensating control, until an effective systems enhancement is implemented, to periodically identify and review instances where individuals with a death entry on the Numident continue to receive payments.	
	Evaluate the feasibility of a systems enhancement that would ensure death entries appearing on beneficiaries' primary payment records are propagated onto their auxiliary payment records.	SSA determined it was technically feasible to enhance the death processing system to ensure death entries appearing on beneficiary's primary payment records are propagated onto their auxiliary payment records. In August 2014, SSA implemented Phase I of its Death Information Processing System. Then, in December 2015, SSA implemented Phase II.
<i>Follow-up: Payments to Individuals Whose Numident Record Contained a Death Entry, A-06-17-50232 (May 2018)</i>	Verify the current vital status of beneficiaries identified during the audit and take appropriate action to terminate benefit payments or remove erroneous death entries. If applicable, SSA should also recover improper payments and refer potential instances of fraud to our Office of Investigations.	Finalized review and instructions for cases that will need manual processing.
	Determine the feasibility of incorporating into the Death Alerts Tracking System the daily monitoring of Numident Death Alerts and establishing timeliness goals for addressing/clearing these alerts.	SSA determined it was not feasible to incorporate the Numident death alerts into its Death Alerts Tracking System daily. SSA planned to issue reminders to ensure alerts are addressed timely.

## **Appendix E – AGENCY COMMENTS**

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### **SOCIAL SECURITY**

#### **MEMORANDUM**

Date: September 25, 2019

Refer To: S1J-3

To: Gail S. Ennis  
Inspector General

A handwritten signature in blue ink that reads "Stephanie Hall".

From: Stephanie Hall  
Deputy Chief of Staff

Subject: Office of the Inspector General Draft Report, "Match of Maine and Rhode Island Death Data Against Social Security Administration Records" (A-01-18-50314) -- INFORMATION

Thank you for the opportunity to review the draft report. We agree with the recommendations. We continue to make incremental changes to increase the completeness of death information in our records and promote program integrity by preventing improper payments due to death.

Please let me know if we can be of further assistance. You may direct staff inquiries to Trae Sommer at (410) 965-9102.

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