
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**SUPPLEMENTAL SECURITY INCOME
RECIPIENTS WITH WAGES IN
THE EARNINGS SUSPENSE FILE**

April 2011

A-03-10-11038

AUDIT REPORT



Mission

By conducting independent and objective audits, evaluations and investigations, we inspire public confidence in the integrity and security of SSA's programs and operations and protect them against fraud, waste and abuse. We provide timely, useful and reliable information and advice to Administration officials, Congress and the public.

Authority

The Inspector General Act created independent audit and investigative units, called the Office of Inspector General (OIG). The mission of the OIG, as spelled out in the Act, is to:

- Conduct and supervise independent and objective audits and investigations relating to agency programs and operations.
- Promote economy, effectiveness, and efficiency within the agency.
- Prevent and detect fraud, waste, and abuse in agency programs and operations.
- Review and make recommendations regarding existing and proposed legislation and regulations relating to agency programs and operations.
- Keep the agency head and the Congress fully and currently informed of problems in agency programs and operations.

To ensure objectivity, the IG Act empowers the IG with:

- Independence to determine what reviews to perform.
- Access to all information necessary for the reviews.
- Authority to publish findings and recommendations based on the reviews.

Vision

We strive for continual improvement in SSA's programs, operations and management by proactively seeking new ways to prevent and deter fraud, waste and abuse. We commit to integrity and excellence by supporting an environment that provides a valuable public service while encouraging employee development and retention and fostering diversity and innovation.



SOCIAL SECURITY

MEMORANDUM

Date: April 18, 2011

Refer To:

To: The Commissioner

From: Inspector General

Subject: Supplemental Security Income Recipients with Wages in the Earnings Suspense File
(A-03-10-11038)

OBJECTIVE

To determine whether the Social Security Administration (SSA) implemented the Office of Quality Performance's (OQP) recommendation to match the names and addresses on its payment rolls and the Earnings Suspense File (ESF) to identify unreported wages earned by beneficiaries/recipients. In addition, we assessed the impact of Supplemental Security Income (SSI) recipients' wages on the ESF.

BACKGROUND

Title XVI of the *Social Security Act*¹ (Act) established the SSI program effective January 1, 1974. The SSI program is intended to be a program of last resort. It is a nationwide, Federal cash assistance program administered by SSA that provides a minimum level of income to financially needy individuals who are aged, blind, or disabled. To determine eligibility and compute monthly payments, SSA relies on beneficiary self-disclosure of income and resources.² Under the SSI program, a disabled recipient can work as long as his or her "countable earnings" are less than the income limit required for SSI payments.³ According to SSA, improper payments often occur if recipients or their representative payees fail to report timely changes in income,

¹ *Social Security Act* § 1601 et seq., 42 U.S.C. § 1381 et seq.

² Program Operations Manual System (POMS), SI 02301.005

³ Congress has enacted many provisions to provide disabled recipients with incentives to return to work. Some examples are the Plan to Achieve Self-Support, Ticket to Work program, and Trial Work Period. SSA must consider these work incentives before determining whether earnings affect SSI eligibility. The income limit for SSI eligibility varies depending on the recipient's circumstances.

resources, and living arrangements.⁴ Failure to report increases or decreases in wages is one of the primary causes for both over- and underpayments in the SSI program.

Since recipients do not always report their income and resources, SSA has a number of initiatives to identify unreported income and resources. For example, the Agency conducts Continuing Disability Review Enforcement Operations to compare earnings recorded on its Master Earnings File (MEF) to the benefit rolls. In addition, SSA conducts computer data exchanges with the Internal Revenue Service (IRS) to detect unreported nonwage information, such as pensions, interest, and dividends.

Additionally, SSA uses the income and resources of a deemor, which is a recipient's ineligible spouse or parent, in determining an individual's eligibility for SSI and the payment amount.⁵ SSA considers a deemor's income to be available for meeting an SSI recipient's basic needs of food and shelter.

Decentralized Correspondence

As part of the Annual Wage Reporting process, SSA attempts to match the names and Social Security numbers (SSN) on Forms W-2, *Wage and Tax Statement*, that are submitted by employers against SSA's Numident File—the repository of all issued SSNs. SSA posts to the MEF each Form W-2 that contains a valid name and SSN combination. However, when the name and SSN combination cannot be matched to SSA's records, the wage information is posted to the ESF—the repository for unmatched wages. SSA sends Decentralized Correspondence (DECOR) notices to employees to help resolve the name and/or SSN discrepancies reported on the wage reports. The correspondence provides the wage earner with information about the reported name/SSN and wage amount and requests that the reported information be reviewed; verified; corrected, where possible; and returned to SSA.⁶

Office of Quality Performance's Matching Process

In addition to DECOR, OQP uses other edit routines to remove items from the ESF and posts them to the MEF. For example, OQP matches names on the payment records to the ESF to identify wage earners. As part of this process, OQP assumes the reported SSN is correct, and the name is manipulated and given an overall score to determine the likelihood that a match has occurred. Our match of the SSI payment rolls and ESF is different because we assume the SSN is not correct, and we match on the name and address to identify the wage earner.

⁴ SSA, *Annual Report—Executive Order 13520, Reducing Improper Payments*, May 18, 2010, pages 7 and 8.

⁵ POMS, SI 01310.001.

⁶ POMS, WR 00110.001.

Office of Quality Performance Review

In January 2004, OQP issued a report on *Identifying Disabled Beneficiaries Working Under Another Person's Social Security Number*, which evaluated a computer match using a common address from SSA's payment records and ESF wage reports. The objective of the review was to determine whether the match would be effective in detecting unreported wages of beneficiaries and recipients receiving Title II⁷ or XVI disability payments. Overall, OQP estimated that about 4,200 beneficiaries and recipients had unreported wages for Tax Year (TY) 1999 posted to the ESF that could have affected their benefits. OQP recommended that the Agency conduct a match of the entire Title II and XVI payment rolls with the ESF for the most recent year of earnings postings to identify unreported wages using the beneficiaries' and recipients' addresses, last names, and first initials.

SCOPE AND METHODOLOGY

To perform this review, we matched the names and addresses of Title XVI recipients who were receiving benefits as of December 2009 against the names and addresses of workers whose TY 2008 wages were posted to the ESF.⁸ From this population, we matched the names included in the ESF against the parent names on the Numident file and the spouses' names on the benefit records. We used four types of matching criteria to determine our population.

- First Name, Last Name, and Address
- First Name and Address
- Last Name and Address
- First and Last Name of Spouse or Parent

Using an exact-match criterion and applying a wage tolerance,⁹ we identified 6,882 recipients and deemors with approximately \$113 million in suspended wages. We used an exact-match criterion on the name and address fields to increase the likelihood that the \$113 million in suspended wages belonged to the 6,882 recipients and deemors. However, we believe the population would increase significantly if SSA were to use tolerances when matching the address field to account for data entry errors or different spellings that generally exist in large databases.¹⁰

⁷ Social Security Act § 201 et seq. 42 U.S.C. § 401 et seq.

⁸ We used the TY 2008 DECOR file because it was the most current information available at the time of our review.

⁹ We applied the \$85 monthly income exclusion (general exclusion of \$20 and earned income exclusion of \$65) for 12 months to identify recipients with wages greater than \$1,020. See POMS, SI 00820.500.

¹⁰ For example, if the street address was "North 15th Street" in the payment records and tolerances were used, it would match addresses shown as "N. Fifteenth St." or "N. 15th Street."

From the 6,882 records, we selected 250 sample items from the 4 categories and referred them to SSA for development (see Table 1). See Appendices B and C for more information about our scope, methodology, and estimation results.

Table 1: Sample Population

Matching Criteria	Sample Cases	Suspended Wages
First Name, Last Name, and Address	50	\$534,096
First Name and Address	50	\$809,416
Last Name and Address	100	\$1,514,433
First and Last Name of Spouse or Parent	50	\$1,167,388
Total	250	\$4,025,333

RESULTS OF REVIEW

SSA had not implemented OQP's recommendation to match the names and addresses included on its payment rolls and the ESF to identify unreported wages earned by beneficiaries/recipients. Agency personnel could not explain why the recommendation was not implemented other than it appeared to be an oversight. We compared the names and addresses from the SSI payment rolls and the ESF for TY 2008 and found recipients and deemors were working using SSNs not assigned to them, which resulted in SSI recipients being overpaid.¹¹ Based on our sample of 250 cases, we found that for 70 cases (28 percent), about \$1.4 million in suspended wages was earned by SSI recipients/deemors, resulting in 14 SSI recipients' being overpaid about \$54,000 in benefits.

PRIOR OFFICE OF QUALITY PERFORMANCE RECOMMENDATION

In January 2004, OQP issued an evaluation report¹² in response to our prior work related to the detection of disabled beneficiaries/recipients with wages reported under SSNs other than those used for their benefit payments. Our report had concluded that SSA could improve its payment safeguard activities by matching the names and addresses from the payment files for those beneficiaries or recipients with Forms W-2 that have not been successfully associated with individual SSNs and posted to the ESF.

Using TY 1999 data, OQP identified 167,000 beneficiaries or recipients through a name and address match between the Title II and XVI payment rolls, of which 4,200 (2.5 percent) were working and using another person's SSN. They found the matching criteria that included the address, last name, and first initial were most effective in identifying beneficiaries who were working. In addition, the OQP report showed that SSA could identify another 57,000 wage earners, remove their suspended wages from

¹¹ Because of the complexity of the Title XVI program, we plan to conduct a separate review to determine the impact of suspended wages on Title II beneficiaries.

¹² SSA OQP, *Identifying Disabled Beneficiaries Working Under Another Person's Social Security Number*, January 2004.

the ESF, and post the wages to the MEF. OQP recommended that SSA implement a control to match its payment rolls with the ESF using the address, last name, and first initial. Furthermore, OQP recommended a cost-benefit analysis from this 100-percent match to determine whether SSA should establish an ongoing annual match. In response to the report, the Offices of Public Service and Operations Support and Disability and Income Security Programs agreed the address match would help identify unreported wages for SSA disabled beneficiaries. Moreover, they indicated that the ESF had been a high-profile area and efforts to reduce its size and growth were a high priority for the Agency.

Based on our discussion with SSA staff, we learned that the Agency had not implemented the recommendation. Agency staff could not explain why the recommendation was not implemented other than it was an oversight. Because SSA did not implement the match to determine whether suspended wages would affect recipients' benefits, we conducted a match of the SSI payment rolls and ESF records for TY 2008. The results of our review are discussed in the next section of this report.

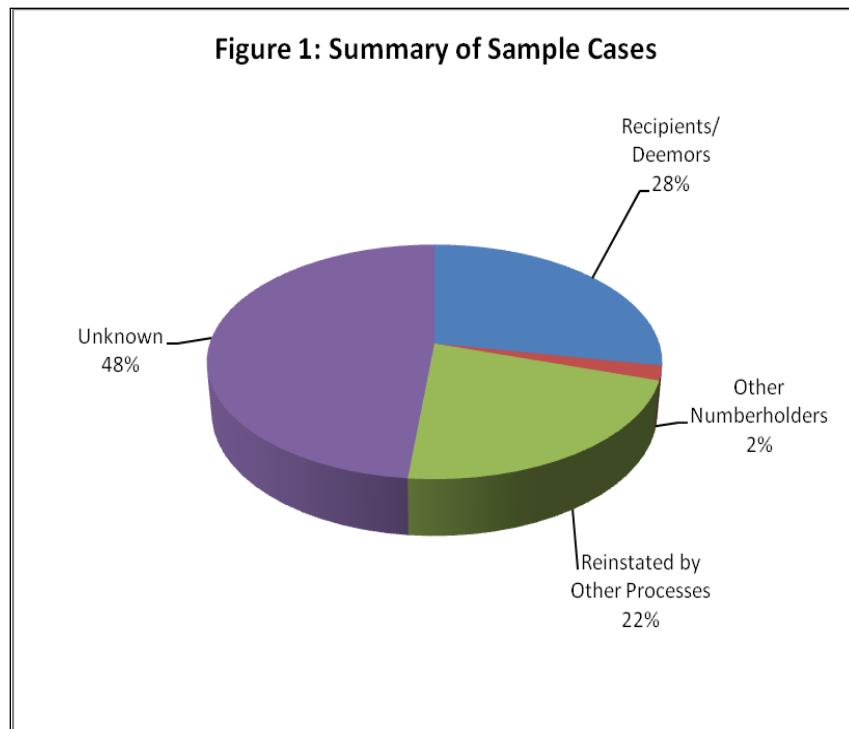
SAMPLE RESULTS

Of the 250 sample cases reviewed, we identified for¹³

- 70 cases (28 percent), SSI recipients/deemors earned about \$1.4 million in suspended wages, resulting in 14 SSI recipients' being overpaid about \$54,000;
- 5 cases (2 percent), SSA was able to successfully reinstate about \$28,000 in suspended wages to the correct numberholders' earnings records;
- 54 cases (22 percent), SSA reinstated about \$530,000 in suspended wages to the correct numberholders' earnings records through other processes,¹⁴ such as DECOR; and
- 121 cases (48 percent), SSA was not able to reinstate about \$2 million in suspended wages because the identity of wage earners was unknown.

¹³ See Appendix C for more detail about the 250 sample cases.

¹⁴ Of the 54 cases, SSA reinstated 26 based on information from the IRS, and 28 based on the DECOR process.



Wages Belong to Recipients/Deemors

For 70 of our 250 sample cases, SSI recipients or their deemors failed to notify the Agency they earned about \$1.4 million in suspended wages in TY 2008.¹⁵ Because these individuals failed to report their work activity, SSA overpaid 14 of the 70 SSI recipients about \$54,000 in Social Security benefits.¹⁶ For example, a minor child who was receiving SSI was overpaid \$11,014 because his father, an individual not assigned an SSN, failed to notify SSA that he earned over \$65,000 in 2008 and \$28,000 in 2009. In another case, SSA overpaid a 50-year-old woman who was receiving SSI payments about \$10,000 because she failed to notify SSA that she had been working for a dry cleaning company in TYS 2004 through 2009.

Of the 14 cases with overpayments, 7 related to deemors who worked and were never assigned an SSN. Therefore, unless these individuals voluntarily reported their earnings to SSA, the Agency would not know whether their wages would affect the recipients' eligibility for SSI payments and the payment amounts. As shown in Table 2, as of January 2011, SSA had collected about \$1,051 for 6 of the 14 cases with overpayments, and had initiated collection procedures for the remaining \$52,960.

¹⁵ Of the 70 cases, 62 related to deemors with approximately \$1.3 million in unreported wages, and 8 related to recipients with about \$38,000 in unreported wages.

¹⁶ Of the 14 cases, 10 related to deemors with \$343,000 in unreported wages, and 4 related to recipients with about \$19,000 in unreported wages.

Table 2: Overpayments Collected

Cases	Total Overpayments	Amount Collected	Amount Pending
1	\$9,997	\$0	\$9,997
2	\$637	\$0	\$637
3	\$129	\$0	\$129
4	\$1,789	\$0	\$1,789
5	\$3,464	\$0	\$3,464
6	\$9,098	\$0	\$9,098
7	\$1,859	\$0	\$1,859
8	\$233	\$0	\$233
9	\$11,014	\$202	\$10,812
10	\$613	\$135	\$478
11	\$2,446	\$50	\$2,396
12	\$12,193	\$369	\$11,824
13	\$148	\$148	\$0
14	\$391	\$147	\$244
Total	\$54,011	\$1,051	\$52,960

SSA has indicated that recipients' failure to report increases or decreases in wages timely is one of the primary causes for both over- and underpayment errors in the SSI program.¹⁷ Therefore, based on results from the OQP study and our sample results, we believe matching the names and addresses of SSI recipients with ESF records could assist SSA in its efforts to reduce the amount of SSI overpayments. We believe this process would be cost-beneficial, as we estimate SSA expended about \$15,000 in labor cost¹⁸ for FO staff to develop the 250 sample cases and identify the \$54,000 in overpayments, which is a 3.6:1 return on investment. Focusing on the three sample populations (first name, last name, and address; first name and address; first and last name of spouse or parent) that included the overpayments, SSA expended about \$9,000 in labor costs to identify the \$54,000 in overpayments, which is a 6:1 return on investment.

For the remaining 56 cases, SSA staff determined that SSI recipients/deemors had earned about \$1.1 million in suspended wages. However, after applying the appropriate

¹⁷ SSA, *Annual Report—Executive Order 13520, Reducing Improper Payments*, May 18, 2010, pages 7 and 8.

¹⁸ The estimate is based on the average salary of field office staff (that is, GS-11, step 5) and the average processing time, which was about 105 minutes per case. The estimate does not include other costs (for example, system costs, or overpayment recovery rate) that may have been incurred to develop the sample cases. There may be a lower return on investment when factoring in these costs.

income exclusions¹⁹ and allocations,²⁰ SSA staff concluded that the unreported wages did not affect the recipients' eligibility or benefit amounts.

Other Numberholders

Based on the match of the last name and address, SSA successfully reinstated approximately \$28,000 in suspended wages to five numberholders' earnings records. For example, a 19-year-old woman earned about \$6,000 in TY 2008. SSA posted her wages to the ESF because her employer transposed a digit in her SSN. After contacting the individual and confirming she had earned the wages, SSA successfully posted the wages to her earnings record. Although the number of cases reinstated was not significant, we believe that if SSA conducts a match of names and addresses of SSI recipients with ESF records, it could assist SSA with its efforts to post earnings properly, which helps ensure that numberholders receive the full retirement, survivors, and/or disability benefits due them.

CONCLUSION AND RECOMMENDATIONS

Since SSA did not implement OQP's recommendation to match its payment rolls with the ESF to detect unreported wages, the Agency missed an opportunity to identify improper payments within the SSI program and reduce the size of the ESF. Based on our sample results, we believe matching the names and addresses of SSI recipients with ESF records could assist SSA in its efforts to reduce the amount of overpayments in the SSI program. Therefore, we recommend that SSA:

1. Determine whether it is cost-beneficial to review the 2,400 cases from the 3 strata where sample cases resulted in overpayments and ascertain whether the suspended wages belong to recipients/deemors—and adjust recipients' benefits as appropriate.
2. Based on the above analysis, periodically conduct a match of names and addresses from the SSI payment rolls and ESF to detect unreported wages earned by SSI recipients and their deemors. The match criteria should focus on first name, last name and address; first name and address; and first name and last name of spouse and parent to detect SSI overpayments. In addition, establish tolerances when matching the address field to account for data entry errors or different spellings that generally exist within large databases.

¹⁹ POMS, SI 00820.0500.

²⁰ POMS, SI 01320.400;SI 01320.500.

AGENCY COMMENTS

SSA agreed with our first recommendation and partially agreed with our second recommendation. For recommendation number two, the Agency stated that after a review of the cases identified in recommendation number one, it would analyze the results and decide if it was feasible and/or cost-effective to conduct the match (see Appendix D).

A handwritten signature in black ink, appearing to read "Patrick P. O'Carroll, Jr."

Patrick P. O'Carroll, Jr.

Appendices

APPENDIX A – Acronyms

APPENDIX B – Scope and Methodology

APPENDIX C – Sampling Methodology and Results

APPENDIX D – Agency Comments

APPENDIX E – OIG Contacts and Staff Acknowledgments

Appendix A

Acronyms

Act	<i>Social Security Act</i>
DECOR	Decentralized Correspondence
ESF	Earnings Suspense File
IRS	Internal Revenue Service
MEF	Master Earnings File
OQP	Office of Quality Performance
POMS	Program Operations Manual System
SSA	Social Security Administration
SSI	Supplemental Security Income
SSN	Social Security Number
SSR	Supplemental Security Record
TY	Tax Year
U.S.C.	United States Code
<u>Form</u>	
W-2	<i>Wage and Tax Statement</i>

Scope and Methodology

To accomplish our objectives, we:

- Reviewed applicable sections of the *Social Security Act*, Federal regulations, and the Social Security Administration's (SSA) regulations, rules, policies, and procedures.
- Reviewed prior Office of the Inspector General Reports.
- Reviewed the Office of Quality and Performance report, *Identifying Disabled Beneficiaries Working Under Another Person's Social Security Number*, January 15, 2004.
- Retrieved Supplemental Security Records (SSR) for recipients in current pay status as of December 2009 and Tax Year (TY) 2008 Decentralized Correspondence files. From these 2 files, we identified a population of 6,882 recipients and deemors with about \$113 million in suspended wages in TY 2008. We selected a stratified random sample of 250 recipients from this population for review (see Appendix C for more details about the sample selection).
- We referred the 250 sample cases to SSA for review on July 26, 2010 to (1) determine the identity of the wage earner and (2) adjust recipients' benefit records, as necessary.
- Reviewed queries from SSA's SSR, Numident, Master Earnings File, and Online Retrieval System for each sample item.

We determined the computer-processed data from the SSR were sufficiently reliable for our intended use. We conducted tests to determine the completeness and accuracy of the data. These tests allowed us to assess the reliability of the data and achieve our audit objectives. We conducted our audit work from April to December 2010 in Philadelphia, Pennsylvania. The SSA entities reviewed were the Offices of the Deputy Commissioners for Systems and Operations.

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.

Sampling Methodology and Results

To perform this review, we matched the names and addresses of Supplemental Security Income¹ recipients who were receiving benefits as of December 2009 against the names and addresses of workers whose Tax Year 2008 wages were posted to the Earnings Suspense File (ESF). From this population, we matched the names included in the ESF against the parent names on the Numident File and the spouses' names on the benefit records to identify deemors. We used four types of matching criteria to determine our population.

- First Name, Last Name, and Address
- First Name and Address
- Last Name and Address
- First and Last Name of Spouse or Parent

Using an exact match criterion and applying a wage tolerance,² we identified 6,882 recipients and deemors with approximately \$113 million in suspended wages (see Table C-1). We used an exact match criterion on the name and address fields to increase the likelihood that the \$113 million in suspended wages belong to the 6,882 recipients and deemors. However, we believe the population would increase significantly if SSA used tolerances when matching the address field to account for data entry errors or different spellings that generally exist within large databases.³ From the 6,882 records, we selected 250 sample items in total from the 4 matching categories and referred them to SSA for development.

Table C-1: Sample Population

Matching Criteria	Total Population	Suspended Wages (millions)	Sample Cases	Sample Suspended Wages (millions)
First, Last Name, and Address	350	\$5	50	\$.5
First Name and Address	763	\$11	50	\$.8
Last Name and Address	4,332	\$66	100	\$1.5
Name of Parent or Spouse	1,437	\$31	50	\$1.2
Total	6,882	\$113	250	\$4.0

¹ Social Security Act § 1601 et seq., 42 U.S.C. § 1381 et seq.

² We applied the \$85 monthly income exclusion (general exclusion of \$20 and earned income exclusion of \$65) for 12 months to identify recipients with wages greater than \$1,020. See Program Operations Manual System, SI 00820.500.

³ For example, if the street address was "North 15th Street" in the payment records and tolerances were used, it would match addresses shown as "N. Fifteenth St." or "N. 15th Street."

Of the 250 sample cases reviewed, we identified for

- 70 cases (28 percent), \$1.4 million in suspended wages was earned by recipients/deemors and resulted in 14 recipients being overpaid about \$54,000 in benefits;
- 5 cases (2 percent), SSA was able to successfully reinstate about \$28,000 in suspended wages to the correct numberholders' earnings records;
- 54 cases (22 percent), SSA previously reinstated about \$530,000 in suspended wages to the correct numberholders' earnings records through other processes, such as Decentralized Correspondence; and
- 121 cases (48 percent), SSA was not able reinstate about \$2 million in suspended wages because the identity of the wage earners was unknown.

Table C-2: Summary of Sample Cases

Type of Case	Total Sample Cases	Number of Overpayments	Amount of Overpayments
First Name, Last Name, and Address			
Recipient	7	3	\$10,763
Deemor	5	1	\$1,789
Other Numberholder	0	0	\$0
Reinstated by Other Processes	24	0	\$0
Unknown	14	0	\$0
Total	50	4	\$12,552
First Name and Address			
Recipient	1	1	\$3,464
Deemor	4	2	\$10,957
Other Numberholder	0	0	\$0
Reinstated by Other Processes	3	0	\$0
Unknown	42	0	\$0
Total	50	3	\$14,421
Last Name and Address			
Recipient	0	0	\$0
Deemor	7	0	\$0
Other Numberholder	5	0	\$0
Reinstated by other processes	24	0	\$0
Unknown	64	0	\$0
Total	100	0	\$0

Type of Case	Total Sample Cases	Number of Overpayments	Amount of Overpayments
Spouse and Parent (Deemor) Name			
Recipient	0	0	\$0
Deemor	46	7	\$27,038
Other Numberholder	0	0	\$0
Reinstated by Other Processes	3	0	\$0
Unknown	1	0	\$0
Total	50	7	\$27,038
Total Sample Cases			
Recipient	8	4	\$14,227
Deemor	62	10	\$39,784
Other Numberholder	5	0	\$0
Reinstated by Other Processes	54	0	\$0
Unknown	121	0	\$0
Grand Total	250	14	\$54,011

Appendix D

Agency Comments



SOCIAL SECURITY

MEMORANDUM

Date: April 5, 2011 Refer To: S1J-3

To: Patrick P. O'Carroll, Jr.
Inspector General

From: Dean S. Landis /s/
Deputy Chief of Staff

Subject: Office of the Inspector General Draft Report, "Supplemental Security Income Recipients with Wages in the Earnings Suspense File" (A-03-10-11038)--INFORMATION

Thank you for the opportunity to review the draft report. Please see our attached comments.

Please let me know if we can be of further assistance. You may direct staff inquiries to Chris Molander at (410) 965-7401.

Attachment

COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL (OIG) DRAFT REPORT, “SUPPLEMENTAL SECURITY INCOME RECIPIENTS WITH WAGES IN THE EARNINGS SUSPENSE FILE” (A-03-10-11038)

Thank you for the opportunity to review the subject report. We offer the following response to your recommendations:

Recommendation 1

Determine if it is cost beneficial to review the 2,400 cases from the three strata where sample cases resulted in overpayments, and ascertain whether the suspended wages belong to recipients/deemors—and adjust recipients’ benefits as appropriate.

Response

We agree. On March 24, 2011, you provided us with detailed information on all 2,400 cases and we will review them.

Recommendation 2

Based on the above analysis, periodically conduct a match of names and addresses from the Supplemental Security Income (SSI) payment rolls and the Earnings Suspense File (ESF) to detect unreported wages earned by SSI recipients and their deemors. The match criteria should focus on First Name, Last Name and Address; First Name and Address; and First Name and Last Name of Spouse and Parent to detect SSI overpayments. In addition, establish tolerances when matching the address field to account for data entry errors or different spellings that generally exist within large databases.

Response

After we complete our review of the cases you identified, we will analyze the results and decide whether it is feasible and/or cost effective to conduct the match.

Appendix E

OIG Contacts and Staff Acknowledgments

OIG Contacts

Cylinda McCloud-Keal, Director, Philadelphia Audit Division
Carol Madonna, Audit Manager

Acknowledgments

In addition to those named above:

Walter Mingo, Senior Auditor
David Domzalski, Auditor
Michael Brooks, Auditor
Richard Devers, IT Specialist

For additional copies of this report, please visit our Website at www.socialsecurity.gov/oig or contact the Office of the Inspector General's Public Affairs Staff Assistant at (410) 965-4518. Refer to Common Identification Number A-03-10-11038.

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The Office of the Inspector General (OIG) is comprised of an Office of Audit (OA), Office of Investigations (OI), Office of the Counsel to the Inspector General (OCIG), Office of External Relations (OER), and Office of Technology and Resource Management (OTRM). To ensure compliance with policies and procedures, internal controls, and professional standards, the OIG also has a comprehensive Professional Responsibility and Quality Assurance program.

Office of Audit

OA conducts financial and performance audits of the Social Security Administration's (SSA) programs and operations and makes recommendations to ensure program objectives are achieved effectively and efficiently. Financial audits assess whether SSA's financial statements fairly present SSA's financial position, results of operations, and cash flow. Performance audits review the economy, efficiency, and effectiveness of SSA's programs and operations. OA also conducts short-term management reviews and program evaluations on issues of concern to SSA, Congress, and the general public.

Office of Investigations

OI conducts investigations related to fraud, waste, abuse, and mismanagement in SSA programs and operations. This includes wrongdoing by applicants, beneficiaries, contractors, third parties, or SSA employees performing their official duties. This office serves as liaison to the Department of Justice on all matters relating to the investigation of SSA programs and personnel. OI also conducts joint investigations with other Federal, State, and local law enforcement agencies.

Office of the Counsel to the Inspector General

OCIG provides independent legal advice and counsel to the IG on various matters, including statutes, regulations, legislation, and policy directives. OCIG also advises the IG on investigative procedures and techniques, as well as on legal implications and conclusions to be drawn from audit and investigative material. Also, OCIG administers the Civil Monetary Penalty program.

Office of External Relations

OER manages OIG's external and public affairs programs, and serves as the principal advisor on news releases and in providing information to the various news reporting services. OER develops OIG's media and public information policies, directs OIG's external and public affairs programs, and serves as the primary contact for those seeking information about OIG. OER prepares OIG publications, speeches, and presentations to internal and external organizations, and responds to Congressional correspondence.

Office of Technology and Resource Management

OTRM supports OIG by providing information management and systems security. OTRM also coordinates OIG's budget, procurement, telecommunications, facilities, and human resources. In addition, OTRM is the focal point for OIG's strategic planning function, and the development and monitoring of performance measures. In addition, OTRM receives and assigns for action allegations of criminal and administrative violations of Social Security laws, identifies fugitives receiving benefit payments from SSA, and provides technological assistance to investigations.