

SOCIAL SECURITY ADMINISTRATION
FISCAL YEAR 2026 CONGRESSIONAL BUDGET JUSTIFICATION

**Status of Open Government Accountability Office and
Office of the Inspector General Recommendations**

Pursuant to Public Law 115-414, *Good Accounting Obligation in Government Act*, this technical material supports the Social Security Administration's (SSA) Fiscal Year (FY) 2026 Congressional Budget Justification and provides requisite details for the Government Accountability Office (GAO) and Office of the Inspector General (OIG) public audit recommendations over one year old. As required, the report includes anticipated timelines for implementation and justifications for any recommendations we do not plan to implement.

We take seriously the recommendations of GAO and OIG, and we make every effort to implement their suggested corrective actions promptly. Since our last submission in 2024, we closed 69 recommendations before they reached one year old and 61 recommendations that were already over one year old.

We use a risk-based approach to balance our responsibility to implement auditor recommendations. For example, many of the open recommendations included in this report require information technology (IT) updates. Because we are modernizing our IT systems over several years, we will implement these recommendations as part of our modernization project rather than incorporating them into our old systems.

We appreciate the work of GAO and OIG. We will continue our efforts to implement their insightful recommendations.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
Government Accountability Office as required by Public Law 115-414—Fiscal Year 2026 Budget**

Government Accountability Office (GAO) Open Recommendations¹

Audit Number (SSA number) Report Title	Rec. Date	Recommendation	GAO Status	SSA Implementation Status²
GAO-15-531 (12014032) DISABILITY INSURANCE: Actions Needed to Help Prevent Potential Overpayments to Individuals Receiving Concurrent Federal Workers' Compensation	10/09/15	Recommendation 4: To improve SSA's ability to detect, prevent, and recover potential Disability Insurance (DI) benefit overpayments due to the concurrent receipt of Federal Employee Compensation Act (FECA) benefits, the Commissioner of Social Security should strengthen internal controls designed to prevent DI overpayments due to the concurrent receipt of FECA benefits by implementing the alternative that provides the greatest net benefits.	Open	Open. The benefits of establishing a data exchange with the Department of Labor (DOL) outweigh the costs by nearly 5 to 1. We are working with DOL to establish a legal agreement and anticipate implementation early in FY 2026.
GAO-23-105562 (12022004) Information Management: Agencies Need to Streamline Electronic Services	12/20/2022	Recommendation 1: Establish a reasonable time frame for when the agency will post access and consent forms on the agency's privacy program website.	Open	On July 29, 2023, we posted to our website an electronic consent form that complies with the Creating Advanced Streamlined Electronic Services for Constituents Act of 2019 and Office of Management and Budget memorandum M-21-04. On August 24, 2024, we updated the electronic consent form with a version that simplifies the electronic signature process. By early FY 2026, we are working to provide users the option to select the time period for requested records. We are evaluating a realistic timeline to develop a fully compliant access form. Our current roadmap estimates

¹ This document includes open public recommendations that were at least one year old on October 1, 2024.

² All statuses are current through April 14, 2025.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
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				completion after FY 2026 due to the complex and decentralized manner we currently use to process access requests.

GAO “Closed, Unimplemented” Recommendations³

GAO did not close any recommendations as unimplemented since we submitted our report for the FY 2025 Budget.

³ Beginning with the submission for the FY 2022 Budget, we report only recommendations that GAO closed as unimplemented since our last submission. Please reference our FY 2021, FY 2022, FY 2023, FY 2024, and FY 2025 submissions for recommendations GAO previously closed as unimplemented.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
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Office of the Inspector General (OIG) Open Recommendations¹

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status²
A-07-15-15030 (22015005) Supplemental Security Income Overpayments Pending a Collection Determination by Social Security Administration	9/22/15	Recommendation 4: Rectify the issues, including the systems limitations and unresolved diaries found during this review, causing overpayments to be unresolved.	Open	Open. Once implemented, our new debt management product (DMP) will eliminate the occurrence of these cases in the future. DMP was originally scheduled for release in FY 2025; however, due to competing agency priorities, will not be released this year. We intend to continue development for FY 2026.
A-07-18-50294 (22017050) Manual Adjustments to Old-Age, Survivors and Disability Insurance Overpayments	4/9/18	Recommendation 4: Identify error -prone Manual Adjustment, Credit, and Award Data Entry (MACADE) inputs for overpayment adjustments and consider the cost-effectiveness of establishing user messages to alert employees of common errors before they complete their inputs.	Open	Open. After a review of sample MACADE inputs, and given the ongoing work and resources dedicated to DMP, we concluded that it is not practical to establish an alert that identifies common MACADE adjustment errors. However, we plan to incorporate enhancements in DMP to address the primary errors caused by manual adjustments. DMP was originally scheduled for release in FY 2025; however, due to competing agency priorities, will not be released this year. We will continue development for FY 2026.
A-04-16-50145 (22018024) The Social Security Administration's	8/2/18	Recommendation 1: As part of its Debt Management modernization initiative, establish controls in the new DMP that ensure technicians	Open	Open. In FY25, we are resuming development of the modernized debt management system and move closer to implementation. DMP remains a priority that will enable us to collect, store, monitor, and report Title II

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OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status ²
Use of Administrative Tolerance Waivers		can only use the administrative tolerance waiver for overpayments allowable under the provision.		debt activity with more confidence, accuracy, and timeliness.
A-15-18-50612 (22018016) Supplemental Security Income Underpayments	12/28/18	Recommendation 1: Implement systems controls to ensure compliance with current policy, including the two-Personal Identification Number review process.	Open	Open. We will address this recommendation through our system modernization efforts. We anticipate beginning development of an SSI underpayments user interface in FY 2027.
A-04-18-50651 (22019003) Recovery of Old- Age, Survivors and Disability Insurance Overpayments When a Contingently Liable Beneficiary Stops Receiving Benefits	05/15/19	Recommendation 3: Establish controls to remove the outstanding debt from terminated contingently liable beneficiaries and transfer the balance to the original debtor for an immediate payment of the overpayment or seek recovery through additional debt collection tools when available.	Open	Open. In FY25 we resumed development of the modernized debt management system and move closer to implementation. DMP remains a priority that will enable us to collect, store, monitor, and report Title II debt activity with more confidence, accuracy, and timeliness.
A-09-18-50655 (22018029) The Social Security Administration's Controls for Identifying Potentially Fraudulent Internet Claims	09/13/19	Recommendation 7: Test whether it should use additional characteristics, such as incorrect earnings, marriage, and Medicare information to identify potentially fraudulent internet claims (iClaims) and document its rationale if the Agency decides to not implement this control.	Open	Open. We successfully migrated iClaim analytics to the Anti-Fraud Product Line on September 30, 2024. The next step is to update the model and test the recommended characteristics. This process will take approximately 9 to 12 months; we anticipate completion in late FY 2025 or early FY 2026.
A-04-18-50546 (22019015) Overpayments Pending Collection	09/24/19	Recommendation 4: Regularly monitor the debt management database, and build controls into the modernized debt system, to ensure	Open	Open. In FY25 we resumed development of the modernized debt management system and move closer to implementation. DMP remains a priority that will enable us to collect, store, monitor, and report Title II

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OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status ²
for Miscellaneous Reasons		employees take appropriate action for overpayments in a due process status.		debt activity with more confidence, accuracy, and timeliness.
A-07-18-50317 (22019006) Old-Age, Survivors and Disability Insurance Beneficiaries with Overpayments on Suspended and Terminated Records	09/25/19	Recommendation 2: Establish a process to identify overpayments that exist on suspended or terminated Social Security numbers that the Re-entitled Beneficiaries process does not detect, so the Agency can transfer and recover them via benefit withholding.	Open	Open. In FY25 we resumed development of the modernized debt management system and move closer to implementation. DMP remains a priority that will enable us to collect, store, monitor, and report Title II debt activity with more confidence, accuracy, and timeliness.
A-02-17-50143 (22019027) Beneficiaries with Representative Payees and Earnings	03/05/20	Recommendation 4: Revise notices sent to beneficiaries and their representative payees informing them of benefit increases due to additional earnings to include the employer(s) name, earnings amounts, a reminder to report errors to SSA, and instructions on reporting errors.	Open	Open. We created a new notice to ensure earnings are accurately posted to beneficiary records and to serve as a reminder for either the beneficiary or the representative payee to report errors that is pending implementation. We estimate completion in FY 2026.
A-07-19-50799 (22020009) Miscellaneous Benefits Suspensions for Old-Age, Survivors and Disability Insurance Beneficiaries	09/21/20	Recommendation 3: Implement controls, such as systems alerts and management reports, to identify beneficiaries in miscellaneous suspense status and ensure employees take corrective actions timely.	Open	Open. We plan to use the Consolidated Claims Experience (CCE) to implement this recommendation. We expect to add this issue to the CCE roadmap in FY 2027.
A-05-18-50654 (22020011)	11/30/20	Recommendation 3: Modify business procedures, using systems	Open	Open. We plan to address this recommendation as part of our system modernization efforts. We expect

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Supplemental Security Income Recipients Denied Old-Age, Survivors and Disability Insurance Benefits Based on Lack of Technical Evidence		such as CCE or other applications, to better inform claims specialists of necessary actions when SSI recipients do not provide required information and evidence for Old-Age, Survivors and Disability Insurance (OASDI) claims.		to begin discovery for these enhancements in FY 2026.
A-13-18-50714 (22019047) Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible for Childhood Disability Benefits	12/10/20	Recommendation 5: Complete actions to implement our prior recommendation to establish an automated solution that identifies disabled SSI recipients who may be entitled to Childhood Disability Benefits.	Open	Open. We will address this recommendation as part of our system modernization efforts. We expect to add this issue to the CCE roadmap in FY 2026.
A-13-18-50712 (22019048) The Social Security Administration's Processing of Misuse Allegations of Individual Representative Payees	06/14/21	Recommendation 4: Complete the planned update of the debt collection system to allow recovery of overpayments for non-entitled debtors.	Open	Open. In FY25 we resumed development of the modernized debt management system and move closer to implementation. DMP remains a priority that will enable us to collect, store, monitor, and report Title II debt activity with more confidence, accuracy, and timeliness.

**Report of Social Security Administration Outstanding/Unimplemented Recommendations from the
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A-07-19-50775 (22020027) Overpayments with Recovery Agreements that Extend Beyond 2049	09/28/21	Recommendation 1: Establish consistent criteria to ensure it identifies existing overpayments for which the Recovery of Overpayments, Accounting and Reporting (ROAR) system deleted a portion of the overpayment balance as part of a plan to address the untracked debt amount when it implements a solution to the ROAR system limitation.	Open	Open. We are developing policies for tracking these overpayments. An implementation date is forthcoming.
A-08-19-50800 (22021007) Deceased Beneficiaries in Suspended Payment Status	11/22/2021	Recommendation 2: Develop information reports to identify beneficiaries in death suspense for prolonged periods and instruct management to ensure technicians take appropriate actions on the cases.	Open	Open. We are exploring options to address this recommendation, which we anticipate completing by the end of FY 2025.
A-08-19-50800 (22021007) Deceased Beneficiaries in Suspended Payment Status	11/22/2021	Recommendation 3: Verify and post death information, where appropriate, for the remaining beneficiaries in the State Death population.	Open	Open. We are updating policy to address this recommendation. We expect to complete our actions by the end of FY 2026.
A-08-19-50800 (22021007) Deceased Beneficiaries in Suspended Payment Status	11/22/2021	Recommendation 4: Instruct technicians to take appropriate actions on the remaining beneficiaries in the Death Suspense population.	Open	Open. We plan to release cases to the regions in FY 2025. We expect to complete our actions by the end of FY 2026.
A-08-19-50800 (22021007)	11/22/2021	Recommendation 7: Revise policy to instruct technicians to conduct additional searches for death	Open	Open. We expect to publish policy revisions in FY 2025.

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Deceased Beneficiaries in Suspended Payment Status		information when developing suspension actions.		
A-08-19-50800 (22021007) Deceased Beneficiaries in Suspended Payment Status	11/22/2021	Recommendation 9: Clarify policy for establishing dates of death for beneficiaries suspended based on a report from Treasury of a returned payment for death.	Open	Open. We expect to publish policy revisions in FY 2025.
A-09-19-50823 (22020030) Students Whose Benefits Were Erroneously Terminated When They Reached Age 18	04/22/2022	Recommendation 4: Update the Post-entitlement Online System and the Modernized Claims System to include alerts to notify SSA employees of potential incorrect actions and required subsequent actions.	Open	Open. We expect implementation of these enhancements by the end of FY 2025.
A-09-19-50823 (22020030) Students Whose Benefits Were Erroneously Terminated When They Reached Age 18.	04/22/2022	Recommendation 5: Update the Title II Redesign System to ensure it generates an alert when SSA has terminated benefits to a child upon attaining age 18; however, the benefit record indicates the individual is a full-time student after they attain age 18.	Open	Open. We expect implementation of these enhancements by the end of FY 2025.
A-15-21-51121 (22022002)	05/11/2022	Recommendation 1: Complete the expansion study for Access to Financial Institutions (AFI) and	Open	Open. In April 2023, we put this study on indefinite hold due to competing priorities. We plan to complete

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The Social Security Administration's Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2021		assess the effectiveness of lowering the countable liquid resource tolerance to \$0.		this study in 2026, as discussed in our Annual Evaluation Plan.
A-07-18-50674 (22020046) Incorrect Old-Age, Survivors and Disability Insurance Benefit Payment Computations that Resulted in Overpayments	05/26/2022	Recommendation 1: Improve systems to automate benefit computations and reduce the need for manual processing.	Open	Open. We have planned a multi-year effort to modernize our core system to automate benefit computations and reduce the need for manual processing. The initial release will enhance CCE to modernize and improve automation of retirement benefit computations. We expect completion in FY 2027.
A-03-18-50277 (22021009) Follow-up on Processing Internal Revenue Service Alerts for Supplemental Security Income Recipients	09/20/2022	Recommendation 4: If SSA does not implement recommendation 3, then it should retain the Internal Revenue Service (IRS) non-wage income data in its systems beyond 2 years, so it is available for staff to process cases involving fraud or similar fault.	Open	Open. We determined that our agreement with IRS allows us to retain non-wage income data in our system for more than two years. We expect to begin implementing this recommendation in FY 2026. Rec. #3: Update policy to establish timeframes for staff to resolve non-wage-related alerts before SSA overwrites IRS non-wage income data in its systems and/or administrative finality rules apply. – SSA disagreed with the recommendation.
A-01-21-51029 (22021024) The Social Security Administration's Challenges and	09/23/2022	Recommendation 1: Implement a centralized, interactive, and user-friendly system for administering data exchanges.	Open	Open. We are incorporating data exchange agreements into a data exchange management system. We expect to implement this recommendation in FY 2025.

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Successes in Obtaining Data to Determine Eligibility and Payment Amounts				
A-07-21-51012 (22021019) Work Review Determinations for Disabled Beneficiaries	09/29/2022	Recommendation 2: In the system that will replace eWork, incorporate controls to increase the accurate processing of work continuing disability reviews (CDR) and functionality to expand automation of work CDR processing and effectuation, including those involving multiple entitlements, reducing the need for manual actions.	Open	Open. We plan to address this recommendation with a replacement for eWork. We expect to deploy the minimum viable product by the end of FY 2025.
A-07-21-51012 (22021019) Work Review Determinations for Disabled Beneficiaries	09/29/2022	Recommendation 4: Update subsidy policy to include specific instructions for SSA employees to verify, document, and apply the correct subsidy amount.	Open	Open. We will update policy in conjunction with implementation of the planned eWork replacement by early FY 2027.
A-15-22-51183 (22023001) Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2022	05/05/2023	Recommendation 1: Conduct a study to expand AFI searches between the SSI initial application and subsequent eligibility redeterminations.	Open	Open. We continue data exploration and analysis to find an optimal frequency for AFI inquiries. We expect our work on this recommendation to continue through the end of FY 2025.
A-03-21-51013 (22021023)	06/12/2023	Recommendation 2: Establish a process to regularly determine whether back-end edit routines	Open	Open. We are exploring options to implement this recommendation. We do not currently have an implementation date.

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Edit Routines Used to Reinstate Wage Items from the Earnings Suspense File		should be added, updated, or discontinued to increase the accuracy and number of reinstatements.		
A-03-21-51013 (22021023) Edit Routines Used to Reinstate Wage Items from the Earnings Suspense File	06/12/2023	Recommendation 3: Track all back-end edit routine costs to regularly determine whether each edit routine is a prudent use of SSA's limited resources.	Open	Open. We continue to explore options for implementing this recommendation. We do not currently have an implementation date.
A-07-19-50882 (22021026) Manual Processes for Resource Intensive Workloads	07/21/2023	Recommendation 1: Implement measures to uniformly assess cost savings, effectiveness, and return on investment for automation enhancements, including bots, that affect manual workloads.	Open	Open. To address this recommendation, we are upgrading to a new software product that will help our Robotics Operations Center quantify the value of robotic process automations. We expect to complete installation in FY 2025.
A-07-19-50882 (22021026) Manual Processes for Resource Intensive Workloads	07/21/2023	Recommendation 3: Determine whether it is cost beneficial to develop bots to assist with field office workloads.	Open	Open. We identified several bots that will benefit field office workloads. We expect to implement the bots that prove feasible by the end of FY 2026.
A-07-19-50882 (22021026) Manual Processes for Resource Intensive Workloads	07/21/2023	Recommendation 4: Issue available unused licenses for bot-related software to technicians.	Open	Open. We encountered unexpected issues with an earlier resolution for this recommendation. We currently expect to complete implementation in early FY 2026.

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A-15-19-50885 (22020025) Funds Dedicated to Address Program Integrity and Hearings Backlog Workloads	08/14/2023	Recommendation 2: Enhance the quality review process to ensure CDR mailers are processed correctly.	Open	Open. We expect to enhance the quality review process for the CDR mailer workload by the end of FY 2025.
A-02-19-50867 (22021027) State Workers' Compensation and Public Disability Benefits' Reverse Offset Plans' Impact on the Disability Insurance Trust Fund	09/18/2023	Recommendation 3: Establish system controls to identify cases likely to have incorrect WC/PDB offsets and/or reverse offset determinations.	Open	Open. We are in the process of determining the solution's feasibility. We expect implementation by the end of FY 2025.
A-02-22-51157 (22023008) The Social Security Administration's Controls over Modernized Development Worksheets	09/18/2023	Recommendation 3: Create system alerts to notify employees when multiple Modernized Development Worksheets (MDW) requests are created for the same issue for the same beneficiary.	Open	Open. Work is underway in the Technician Experience Dashboard to display current MDW data and enhance visibility. Broader discussions continue around improving the efficiency of MDW routing and future integration possibilities. We expect to implement these improvements in FY 2026.
012308 (22023015) Workers' Compensation Lump-sum Settlements	09/21/2023	Recommendation 1: Correct the 33 cases with improper payments in accordance with SSA policy.	Open	Open. We expect to complete action on the cases by the end of FY 2025.

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012308 (22023015) Workers' Compensation Lump-sum Settlements	09/21/2023	Recommendation 2: Correct the 45 cases without improper payments per SSA policy.	Open	Open. We expect to complete action on the cases by the end of FY 2025.
012308 (22023015) Workers' Compensation Lump-sum Settlements	09/21/2023	Recommendation 4: Correct the 12 cases with large, alleged lump-sum settlements in line with SSA policy.	Open	Open. We expect to complete action on the cases by the end of FY 2025.
012308 (22023015) Workers' Compensation Lump-sum Settlements	09/21/2023	Recommendation 7: Provide training based on workload deficiencies identified in WC Quality Today MI.	Open	Open. We expect to complete training by the end of FY 2025.
A-07-21-51105 (22022008) Statutory Benefit Continuation for Disabled Beneficiaries	09/25/2023	Recommendation 5: Improve systems to ensure SBC payments to DI beneficiaries and auxiliary beneficiaries are stopped in accordance with applicable statutes, regulations, and policy.	Open	Open. We are vetting possible policy solutions with internal stakeholders. We anticipate implementation by the end of FY 2025.
A-06-21-51020 (22021032) Follow-Up Review of Self-employment Earnings Removed from the Master Earnings File	09/26/2023	Recommendation 2: Take appropriate action (for example, conduct additional training, update policy and user guides, send emergency messages) to ensure employees process earnings adjustments in accordance with policy.	Open	Open. We created new processing guides and launched a full-scale effort to retrain technicians in the earnings adjustment process. We expect to complete implementation of this recommendation by the end of FY 2025.

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A-09-18-50697 (22021014) Windfall Offset Determinations	09/27/2023	Recommendation 2: Implement two new alerts to identify OASDI benefits being withheld pending a windfall offset determination over 12 months that do not have a WOD line on the MBR.	Open	Open. We are investigating the feasibility of possible solutions for this recommendation. We expect implementation by the end of FY 2025.
A-09-19-50797 (22021012) Allegations of Representative Payees' Misuse of Benefits	09/29/2023	Recommendation 1: Take corrective action for the 135 allegations we identified in all three samples of our audit.	Open	Open. We plan to release cases to the regions in FY 2025. We expect to complete our actions on the cases by the end of FY 2026.
A-09-19-50797 (22021012) Allegations of Representative Payees' Misuse of Benefits	09/29/2023	Recommendation 2: Based on the results of its actions taken for sample allegations, take corrective action for the remaining population of 14,777 beneficiaries whose allegations were still pending.	Open	Open. We plan to release cases to the regions in FY 2025. We expect to complete our actions on the cases by the end of FY 2026.
A-09-19-50797 (22021012) Allegations of Representative Payees' Misuse of Benefits	09/29/2023	Recommendation 5: Establish a process to periodically follow up on the recovery of organizational payee overpayments established in the Social Security Online Accounting and Reporting System to ensure employees take additional action to recover misused benefits.	Open	Open. We are preparing next steps to implement this recommendation. We expect to complete necessary actions by the end of FY 2026.

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Recommendations Closed by SSA but Classified as “Open” in OIG’s Semi-Annual Report to Congress³

OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status
A-02-21-51022 (22021031) Numberholders Age 100 or Older Who Did Not Have Death Information on the Numident	07/31/2023	Recommendation 1: Use the death information already in its records to input death information on 2.5 million numberholders’ Numident records.	Open. OIG disagrees with closing this recommendation because not recording death dates for these 2.5 million individuals on the Numident excludes their death information from the Death Master File.	We disagreed in our response to OIG’s draft report. We determined that the cases noted in this recommendation do not meet our criteria for adding death information to the Numident. Following OIG’s prior audits, we added death information to over 2.7 million Numidents through the Continuing Death Data Improvement (CDDI) project. To reduce the risk of recording incorrect death information on the Numident, we established stringent screening criteria to select records for inclusion in the CDDI project. While we remain focused on preventing improper payments and improving our death information, we must balance our limited resources and ensure the integrity of our records.

³ Beginning with the submission for the FY 2022 Budget, we report only discrepancies with OIG’s Semi-Annual Reports to Congress identified since our last submission. Please reference our FY 2021, FY 2022, FY 2023, FY 2024, and FY 2025 submissions for previous discrepancies with OIG’s Semi-Annual Reports to Congress.

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				Note: The information above reflects the agency's position in 2025; however, we have since reconsidered, and we are actively adding historical death information to the Numident records of deceased nonbeneficiaries.
A-02-22-51157 (22023008) The Social Security Administration's Controls over Modernized Development Worksheets	09/18/2023	Recommendation 2: Implement controls to ensure employees take all actions requested before they close MDWs.	Open. OIG asserts that our quality review processes did not effectively prevent employees from closing MDWs without taking the actions requested, which led to delayed service and payments for SSA customers.	We disagreed in our response to OIG's draft report. Our existing quality review sampling processes ensure work is completed appropriately, provide direct feedback to technicians about errors, and track error trends to help managers identify necessary intervention and training needs.
012308 (22023015) Workers' Compensation Lump Sum Settlements	09/21/2023	Recommendation 9: Review the 193,950 workers' compensation cases in our population to identify and correct the estimated 151,281 cases with errors.	Open. OIG believes their estimates are accurate and that it would be a worthwhile use of our resources to review the 151,281 cases.	We disagreed in our response to OIG's draft report. Considering the complexity and manual nature of the worker's compensation offset workload and the fact that OIG only reviewed a small sample of cases, we could not justify the resources to undertake review of over 150,000 cases without conclusive evidence that they have errors.
A-06-21-51020 (22021032)	09/26/2023	Recommendation 3: Delete all disclaimed self-employment income for Tax Years 2012	Open. OIG disagrees with the assertion that SSA has no basis to presume that disclaimed self-	We disagreed in our response to OIG's draft report. As OIG only reviewed a small sample of

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Follow-up Review of Self-employment Earnings Removed from the Master Earnings File		through 2019 that remain in the earnings suspense file (ESF) unless the earnings were reported with a name that clearly differs from that on the earnings record to which they were originally posted.	employment income (SEI) should be deleted from the ESF.	SEI disclaimed during the period 2012 to 2019, it is not appropriate for us to take the recommended action. Further, there is no basis to presume that disclaimed SEI should be deleted from the ESF until IRS tells us that SEI reported on a tax return is fraudulent or otherwise requires correction.