

SOCIAL SECURITY ADMINISTRATION
FISCAL YEAR 2027 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) 2027 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 June 2025, we closed 79 recommendations before they reached one year old and 114 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 2027 Budget**

Government Accountability Office (GAO) Open Recommendations¹

Audit Number (SSA number) Report Title	Rec. Date	Recommendation	GAO Status	SSA Implementation Status ²
GAO-15-531 (12014032) DISABILITY INSURANCE: Actions Needed to Help Prevent Potential Overpayments to Individuals Receiving Concurrent Federal Workers' Compensation	10/09/2015	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. We are working with Department of Labor to establish a legal agreement and anticipate implementation in FY 2026.
GAO-24-105658 (12022006) Cybersecurity: Federal Agencies Made Progress, but Need to Fully Implement Incident Response Requirements	12/04/2023	Recommendation 1: The Commissioner of the Social Security Administration should ensure that the agency fully implements all event logging requirements as directed by OMB guidance. (Recommendation 20)	Open	Event Logging Tier 1 (EL1) requirements have been met, with critical logs now collected. Work on Tier 2 (EL2) continues in FY 2026. It will take several months to assess the new team's onboarding capacity, and the EL2 timeline will likely be extended, with priority given to high-impact systems.

¹ This document includes open public recommendations that were at least one year old on October 1, 2025.

² All statuses are current through February 25, 2026.

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Audit Number (SSA number) Report Title	Rec. Date	Recommendation	GAO Status	SSA Implementation Status ²
GAO-24-105717 (12022005) Federal Software Licenses: Agencies Need to Take Action to Achieve Additional Savings	01/29/2024	Recommendation 1: The Commissioner of the Social Security Administration should ensure that the agency consistently tracks software licenses that are currently in use for its widely used licenses by, at a minimum, developing and implementing procedures for tracking license usage. (Recommendation 15)	Open	We anticipate implementing this recommendation in FY 2026.
GAO-24-105717 (12022005) Federal Software Licenses: Agencies Need to Take Action to Achieve Additional Savings	01/29/2024	Recommendation 2: The Commissioner of the Social Security Administration should ensure that the agency consistently compares the inventories of software licenses that are currently in use with information on purchased licenses to identify opportunities to reduce costs and better inform investment decision making for its widely used licenses on a regular basis. At a minimum, it should develop and implement procedures for comparing the inventories of licenses in use to purchase records. (Recommendation 16)	Open	We anticipate implementing this recommendation in FY 2026.

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GAO “Closed, Unimplemented” Recommendations³

GAO did not close any recommendations as unimplemented since we submitted our report for the FY 2026 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, FY 2025, and FY 2026 submissions for recommendations GAO previously closed as unimplemented.

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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-15-18-50612 (22018016) Supplemental Security Income Underpayments	12/28/2018	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	05/15/2019	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 FY 2025, we resumed development of the modernized debt management system and move closer to implementation.
A-02-17-50143 (22019027) Beneficiaries with Representative Payees and Earnings	03/05/2020	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	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.

¹ This document includes open recommendations that were at least one year old as of October 1, 2025.

² All statuses are current through February 25, 2026.

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OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status²
		errors to SSA, and instructions on reporting errors.		
A-07-19-50799 (22020009) Miscellaneous Benefits Suspensions for Old-Age, Survivors and Disability Insurance Beneficiaries	09/21/2020	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) Supplemental Security Income Recipients Denied Old-Age, Survivors and Disability Insurance Benefits Based on Lack of Technical Evidence	11/30/2020	Recommendation 3: Modify business procedures, using systems 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.	Open	Open. We plan to address this recommendation as part of our system modernization efforts. We expect to implement the recommendation in the 3 rd quarter of FY 2026.
A-13-18-50714 (22019047) Follow-up on Disabled Supplemental Security Income Recipients Potentially Eligible	12/10/2020	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.

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OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status²
for Childhood Disability Benefits				
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 have determined the appropriate solution to implement this recommendation, via Regular Transcript Attainment and Selection Pass Alerts. We will implement the alert in fiscal year 2026 and then engage in discovery to solve the root issues and make improvements in automation with subsequent releases.
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-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 Access to Financial Institutions (AFI) searches between the SSI initial application and subsequent eligibility redeterminations.	Open	Open. In August 2025, we expanded AFI use to all SSI Aged initial claims. We continue data exploration and analysis to find an optimal frequency for AFI inquiries across SSI claims. We expect our work on this recommendation to continue through mid-year FY 2026.

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OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status²
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 1: Determine whether SSA made inaccurate Workers' Compensation/Public Disability Benefit (WC/PDB) offset determinations and improperly paid 13,033 beneficiaries with inaccurate WC/PDB information in its records.	Open	Open. The cases were released in June 2025 with expected completion in Q2 of FY 2026.
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 Windfall Offset Data line on the Master Beneficiary Record (MBR).	Open	Open. We expect implementation by mid-year FY 2026.
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 have released cases to the Processing Centers. We expect to complete our actions on the cases in April 2026.
A-09-19-50797 (22021012) Allegations of Representative	09/29/2023	Recommendation 2: Based on the results of its actions taken for sample allegations, take corrective action for the remaining	Open	Open. We have released cases to the Processing Centers. We expect to complete our actions on the cases in April 2026.

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Payees' Misuse of Benefits		population of 14,777 beneficiaries whose allegations were still pending.		
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 expect to complete necessary actions by the end of FY 2026.
A-08-21-51049 (22022009) The Social Security Administration's Enforcement of the Earnings Test	02/02/2024	Recommendation 2: Automate printing applicants' responses to the earnings-test questions on the application summary SSA provides beneficiaries when they request to start receiving their OASDI benefits.	Open	Open. This application summary is printed from one of two systems, the Consolidated Customer Experience (CCE) TII Reduced Retirement Insurance Benefits (RIB) system or the Modernized Claims System (MCS). CCE T2 reduced RIB, currently piloted to 14 SSA field offices, has been generating the earnings-test questions since December 2024. On September 20, 2025, we rolled out the national implementation of CCE T2 RIB claims at which this recommendation will be addressed for CCE only as all CCE application summaries from the CCE T2 RIB will be generating the earnings-test questions. MCS will continue being used to take other benefit applications, which requires generation of these earnings-test questions on the application summary. Full implementation of this recommendation requires the complete rollout of all CCE T2/T18 functionality and the sunseting of MCS. Implementation will

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				continue and we anticipate completion by the end of fiscal year 2026.
062313 (22023017) Match of State Department Death Information Against Social Security Administration Records	05/31/2024	Recommendation 2: Work with State Department officials and develop an electronic method to timely report death information for U.S. citizens who die abroad.	Open	Open. We met with the Department of State (DoS) in October 2024 to develop an electronic method for DoS to send electronic Consular Records of Death Abroad (eCRODA) to us. We are currently taking necessary actions internally to determine what type of agreement is needed and draft such agreement.
062308 (22023018) Cross-referred Social Security Numbers	07/31/2024	Recommendation 1: Maximize technology (for example, develop automated program that compares Numident name, date of birth, sex designation, place of birth, parents' names) to identify all instances where two different individuals' Numident records are cross-referred and uncross-refer the records.	Open	Open. There are on-going death clean-up activities that may have marked some of the cross-referred SSNs as deceased, however, analysis needs to occur to determine the remaining deaths that need to be updated and any two different individuals who are cross-referred that need to be uncross-referred. We anticipate completing implementation of this audit recommendation by December 2026.
062308 (22023018) Cross-referred Social Security Numbers	07/31/2024	Recommendation 4: Maximize technology (for example, develop automated program that compares Numident name, date of birth, sex designation, place of birth, parents' names) to review the 2.4 million non-current payment status beneficiaries whose cross-referred Numident records contain death information, and input death	Open	Open. We expect to implement the recommendation in FY 2026.

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		information on their cross-referred record, as appropriate.		
062308 (22023018) Cross-referred Social Security Numbers	07/31/2024	Recommendation 5: Implement controls to prevent similar errors from occurring in the future.	Open	Open. The recommendation is to add a new Special Indicator code. We will hold internal discussions with Policy and Legal to review the requirements.
A-04-21-51033 (22022019) The Social Security Administration's Processing of Priority Cases	08/08/2024	Recommendation 1: Modify processing instructions for priority cases to include appropriate processing timeframes and follow-up procedures to support the Social Security Administration and Disability Determination Services' monitoring of processing times.	Open	Open. We are taking appropriate actions to update the related policy. We project all policy updates to be completed by February 2026. In Summer 2026, we will release revised Program Operations Manual System (POMS) by incorporating feedback and resolving any issues identified from the Emergency Message (EM).
072304 (22023034) Disability Waiting Period Exclusions	09/20/2024	Recommendation 5: Create integrity checks within SSA systems that result in alerts or exceptions for scenarios where the 5-month waiting period was applied incorrectly.	Open	Open. We are working on the business requirements for system enhancements and are working to implement the recommendation.
A-14-21-51093 (22022005) The Social Security Administration's Security Assessment and Authorization Process	09/25/2024	Recommendation 5: Document and implement procedures for conducting and updating an organization and system-level risk assessment.	Open	Open. We have a documented process for the system-level security control assessments. We are in the process of conducting an organizational risk assessment now.

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OIG Audit Number (SSA Audit Number) Report Title	Rec. Date	Recommendation	OIG Status	SSA Status²
A-14-21-51093 (22022005) The Social Security Administration's Security Assessment and Authorization Process	09/25/2024	Recommendation 8: Update policies and procedures to require that the senior accountable official for risk management, or other designated official, review and approve the continuous monitoring strategy and retain evidence of the review and approval.	Open	Open. We are working to designate an agency senior accountable official for enterprise-wide risk. That is the first step to implement this recommendation.

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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-02-19-50867 (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. The Agency stated that a control was implemented due to system enhancements but does not elaborate on what the controls were that would identify cases likely to have correct WC/PDB offsets and/or reverse offset determinations.	Closed: This recommendation was implemented with the August 23, 2025 - MCS enhancements. Instructions - MSS25-166 MCS: Modernized Claims System (MCS) August 2025 Maintenance Release - Enhancements
142313 (22024002) Development and Implementation of the Debt Management Product	09/25/2024	Recommendation 7: Revise its risk management policy to include specific guidelines requiring that Agile teams manage risks at the team, workstream, and product levels. The policy should align with the principles of transparency, traceability, and responsiveness which are essential for Agile methodologies. The Agency should place special emphasis on ensuring the timely and accurate dissemination of emerging risks throughout the project.	Open. We disagree the recommendation was implemented. Did not see this addressed. Can the Agency provide the link? We used this link which had not been updated since 6/6/2023 according to the Change History.	Closed: While the agile and lifecycle guidance managers are not responsible for the Agency’s risk management policy, we added guidance that requires agile teams to manage risks at the team, workstream and product levels and ensure the timely and accurate dissemination of emerging risks throughout the project. The guidance can be viewed directly by accessing the Identify Project Risks links.

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, FY 2025, and FY 2026 submissions for previous discrepancies with OIG’s Semi-Annual Reports to Congress.

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142313 (22024002) Development and Implementation of the Debt Management Product	09/25/2024	Recommendation 8: Ensure teams use the risk management capabilities in the Agile project management software to cover all identified risks and provide comprehensive access and a view of all risks identified in the investment management tool to all team members.	Open. We disagree. The recommendation was implemented. Did not see this addressed. Can the Agency provide the link? We used this link which had not been updated since 6/6/2023 according to the Change History.	Closed: The Agency will ensure that agile teams use the risk management capabilities in Agility to cover risks and provide comprehensive access, and a view of all risks identified in the Investment Management Tool. The guidance can be viewed directly by accessing the Identify Project Risks links.
142312 (22024013) Legacy Systems Modernization and Movement to Cloud Services	09/26/2024	Recommendation 2: Ensure timely steps are taken to develop Enterprise Architecture planning documents that directly align with strategic objectives and performance goals noted in the Agency's strategic and Annual Performance Plans.	Open. 1/29/26 - SSA stated it developed and is actively maintaining comprehensive Enterprise Architecture that aligns with best practices and strategic priorities. However, the Agency did not provide supporting documentation.	Closed. Ensure timely steps are taken to develop Enterprise Architecture planning documents that directly align with strategic objectives and performance goals noted in the Agency's strategic and Annual Performance Plans.
142312 (22024013) Legacy Systems Modernization and Movement to Cloud Services	09/26/2024	Recommendation 4: Ensure legacy system modernization plans include a detailed description of the work needed for modernization, considerations for the disposition of the system, and tracking cost data that covers all aspects of the project.	Open. 1/29/26 - The Agency did not provide legacy system modernization plans that demonstrate SSA has comprehensively included detailed descriptions of the work needed for modernization, considerations for the disposition of systems, and tracking cost data that covers all aspects of the projects.	Closed. Our agency's modernization efforts now fully address the requirements for detailed planning, system disposition, and comprehensive cost tracking. We use the Investment Management Tool (IMT), as the cornerstone of our modernization governance and oversight. This tool enables real-time tracking of project ideas, resource allocation, and

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				expenditures, ensuring transparency and accountability at every stage.
142312 (22024013) Legacy Systems Modernization and Movement to Cloud Services	09/26/2024	Recommendation 6: Continue to refine the Agency’s inventory of business applications to ensure data elements specifically related to changes, such as retiring or replacing applications, resulting from modernization efforts are tracked/flagged appropriately.	Open. 1/13/26 - As of 1/8/2026, SSA provided a screenshot for a list of removed applications. However, this recommendation is to address the condition that SSA’s system inventory lacks information needed for effective information resource management related to legacy systems. If SSA believes its systems inventory contain such information, SSA should provide evidence showing its system inventory with these data elements.	Closed. We are progressing with decommissioning 47 regional web applications as part of agency modernization efforts. The web development team is updating each application’s URL to display a standardized retirement message. Progress is tracked in Azure DevOps for transparency and accountability. This ongoing effort addresses the recommendation.