



## SOCIAL SECURITY

Frank J. Bisignano, Commissioner

January 15, 2026

Ernst & Young LLP  
1775 Tysons Blvd  
Tysons, VA 22102

Dear Sir or Madam:

We have reviewed the Reports of Independent Auditors concerning our fiscal year (FY) 2025 financial statements, internal control over financial reporting, and compliance and other matters. We are pleased that we received our 32nd consecutive unmodified opinion on our financial statements, an unmodified opinion confirming the effective operation of our internal control over financial reporting, and no reportable instances of noncompliance with applicable laws, regulations, or other matters tested.

The independent audit process helps reinforce the trust that the American people have in Social Security. I appreciate the ongoing partnership with you, our independent auditors, and the Office of the Inspector General.

In this year's financial statement audit, you cited two significant deficiencies identified in prior years. The significant deficiencies involve internal control over certain financial information systems and internal control over accounts receivable with the public (benefit overpayments). We will work diligently to address these deficiencies.

We are committed to transforming Social Security into a premier government service organization. As part of this commitment, we prioritize responsible stewardship of our programs and uphold a robust and effective internal control environment. We remain focused on enhancing payment accuracy by driving continuous improvement across the organization.

Sincerely,

Frank J. Bisignano  
Commissioner

SOCIAL SECURITY ADMINISTRATION BALTIMORE, MD 21235-0001