SOCIAL SECURITY
Frank J. Bisignano, Commissioner

November 13, 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) 2026 financial statements, internal control over financial reporting, and compliance. We are pleased that we received our 33rd 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 as stewards of taxpayer resources. I appreciate the ongoing partnership with you, our independent auditors, and the Office of the Inspector General.

Through the dedicated efforts of our employees, we successfully remediated the longstanding significant deficiency related to internal controls over certain financial information systems. This achievement further demonstrates our commitment to maintaining effective information technology internal controls and strengthening the integrity of our financial reporting environment. We are pleased that you acknowledged our efforts in fully addressing this significant deficiency for the first time since FY 2009.

In this year's financial statement audit, you continued to identify one significant deficiency related to internal controls over accounts receivable with the public (benefit overpayments). We remain committed to transforming Social Security into a premier government service organization. As part of that commitment, we prioritize responsible stewardship of our programs and maintain a strong and effective internal control environment. We continue to focus on enhancing payment accuracy and driving continuous improvement across the organization to address identified risks and strengthen operational effectiveness.

Sincerely,

Frank J. Bisignano

SOCIAL SECURITY ADMINISTRATION BALTIMORE, MD 21235-0001