

Audit Report

Timeliness and Accuracy of Death
Reporting for Individuals Killed
During the September 11, 2001
Terrorist Attacks

MEMORANDUM

Date: May 21, 2013

Refer To:

To: The Commissioner

From: Inspector General

Subject: Timeliness and Accuracy of Death Reporting for Individuals Killed During the September 11, 2001 Terrorist Attacks (A-06-12-21221)

The attached final report presents the results of our audit. Our objective was to determine whether the Social Security Administration promptly and accurately input September 11, 2001 terrorist attack victims' death information on its records.

If you wish to discuss the final report, please call me or have your staff contact Steven L. Schaeffer, Assistant Inspector General for Audit, at (410) 965-9700.



Patrick P. O'Carroll, Jr.

Attachment

Timeliness and Accuracy of Death Reporting for Individuals Killed During the September 11, 2001 Terrorist Attacks

A-06-12-21221



May 2013

Office of Audit Report Summary

Objective

To determine whether the Social Security Administration (SSA) promptly and accurately input September 11, 2001 terrorist attack victims' death information on its records.

Background

SSA maintains a master record of relevant identifying information about every Social Security numberholder in its Numident file. SSA also maintains a record of reported deaths, known as the Death Master File (DMF). SSA creates the DMF based on death information recorded on the Numident.

SSA provides a version of the DMF to the Department of Commerce, which, in turn, sells DMF data to public and private customers.

In June 2011, the Scripps Howard News Service published an article alleging that SSA had "not registered as dead" thousands of September 11 victims. The article also alleged that SSA may have incorrectly used either September 1 or 15 "as a default day of death" for those victims when recording death entries.

We identified the names of 2,974 individuals killed during the September 11 terrorist attacks and determined that 2,930 had Social Security numbers.

Our Findings

With limited exceptions, SSA promptly and accurately input September 11 victims' death information on its records. Within 1 year of the attacks, SSA had recorded death information on the Numident for 96 percent of the victims. We also verified that these individuals' death information appeared on the full version of the DMF.

However, SSA did not record 102 victims' death information on the Numident. In most instances, SSA payment records indicated the numberholder died in September 2001. System controls designed to identify and correct discrepancies between death information on payment and Numident records were not effective in these cases. As a result, these individuals' death information did not appear on the DMF.

Our Recommendation

We recommended that SSA input the 102 numberholders' death entries on the Numident. SSA agreed with the recommendation.

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ABBREVIATIONS

DMF	Death Master File
SSA	Social Security Administration
SSN	Social Security Number
U.S.C.	United States Code

OBJECTIVE

Our objective was to determine whether the Social Security Administration (SSA) promptly and accurately input September 11, 2001 terrorist attack victims' death information on its records.

BACKGROUND

SSA maintains a master record of relevant identifying information about every Social Security numberholder on its Numident file. The Numident includes, but is not limited to, the numberholder's name, date and place of birth, and parents' names. When SSA receives information indicating a numberholder has died and verifies the numberholder's information is consistent with the Numident, it records the numberholder's date of death on the Numident.

SSA also maintains a record of reported deaths, known as the Death Master File (DMF). SSA creates the DMF based on Numident death information and shares the death records with other agencies that pay federally funded benefits. SSA creates a public version of the DMF, which includes all deaths reported to SSA by non-State sources.¹ SSA created the public DMF in 1980 as the result of a *Freedom of Information Act*² lawsuit.³ SSA provides the public DMF to the Department of Commerce's National Technical Information Service, which, in turn, sells DMF data to public and private customers.

In June 2011, the Scripps Howard News Service published an article alleging that SSA had "not registered as dead" thousands of September 11 victims.⁴ SSA officials offered several reasons for the discrepancy, including legal prohibition of making public death reports SSA received from certain States, the victims' deaths were not reported to SSA because they were not receiving benefits, or the victims' family members did not file survivor benefit claims. The article also alleged that SSA may have incorrectly used either September 1 or 15 "as a default day of death" for victims when it recorded death entries.

¹ The full version of the DMF includes more than 90 million records. Section 205(r) of the *Social Security Act*, 42 U.S.C. § 405(r), prohibits SSA from disclosing State death records received through contracts with the States, except in limited circumstances. As a result, the public version of the DMF includes about five million fewer records.

² 5 U.S.C. § 552.

³ *Perholtz v. Ross*, Civ. No. 78-2385 and 78-2386 (D.D.C.1980).

⁴ Thomas Hargrove, *9/11 Victims not Registered as Dead by Social Security*, Scripps Howard News Service, June 26, 2011.

Using available sources,⁵ we identified the names of 2,974 individuals killed during the September 11 terrorist attacks. We determined that 2,930 of the 2,974 victims had Social Security numbers (SSN).⁶ Our review focused on death reporting for the 2,930 numberholders. See Appendix A for additional information on our scope and methodology.

RESULTS OF REVIEW

With limited exceptions, SSA promptly and accurately input September 11 victims' death information into its records. Within 1 year of the attacks, SSA had recorded death information on the Numident for 96 percent of the victims. We also verified that these individuals' death information appeared on the full version of the DMF.

However, SSA did not record 102 victims' death information on the Numident. In most instances, SSA payment records indicated the numberholder died in September 2001. System controls designed to identify and correct discrepancies between death information on payment and Numident records were not effective in these cases. As a result, these individuals' death information did not appear on the DMF. We have also recently conducted two audits generally comparing death information on SSA's payment records to the DMF.⁷

Prompt Death Reporting

SSA promptly recorded most of the September 11 victims' death information on the Numident. As of December 31, 2001, SSA had recorded death information for 2,608 (89 percent) of the 2,930 numberholders killed in the terrorist attacks. Within 1 year, SSA had recorded death entries for 2,799 numberholders (96 percent) killed in the attacks. In 29 additional cases, SSA recorded the victims' death information more than 1 year after their deaths.⁸ In all 2,828 cases where SSA recorded the victims' death information on the Numident, we confirmed the numberholders' death information also appeared on the full version of the DMF.

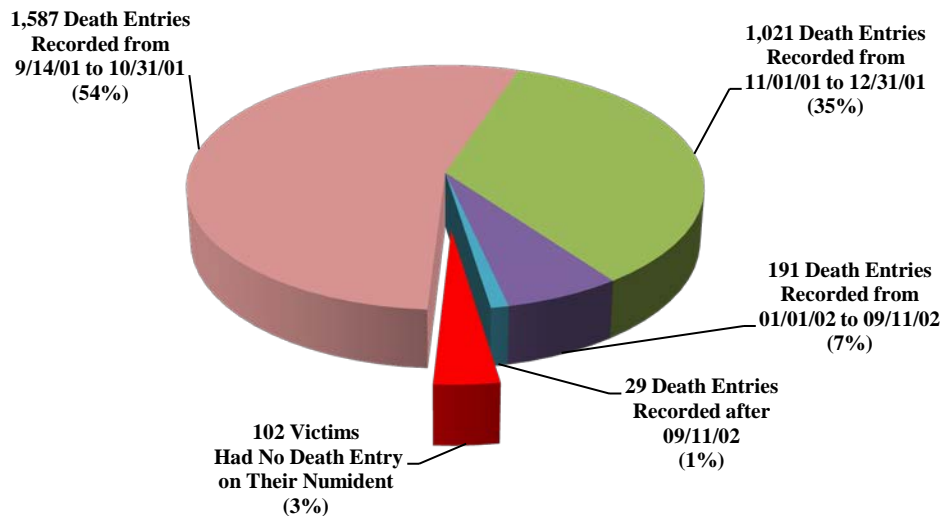
⁵ *List of Victims from Sept. 11, 2001*, Fox News, published September 10, 2009; National September 11 Memorial & Museum Website, <http://www.911memorial.org> (last visited October 2012); and September 11th Victim Compensation Fund of 2001 data obtained from the Department of Justice.

⁶ Forty-four victims were foreign nationals who did not have Social Security numbers.

⁷ *Title II Deceased Beneficiaries Who Do Not Have Death Information on the Numident* (A-09-11-21171), July 2012; and *Title XVI Deceased Recipients Who Do Not Have Death Information on the Numident* (A-09-12-22132), May 2013.

⁸ We did not attempt to determine the reason for the delayed death entry inputs.

Figure 1: Timeliness of Death Entries Recorded on the Numident for 2,930 Numberholders Killed During the September 11 Terrorist Attacks



SSA did not record 102 victims' death information on the Numident. In 78 of the 102 instances, SSA received death reports for the victims and recorded death entries on its payment records.⁹ However, corresponding death entries did not appear on the Numident. System interfaces designed to identify and correct discrepancies between death information on payment and Numident records were not effective in these cases. As a result, these individuals' death information did not appear on the DMF. On August 22, 2012, we provided SSA's Office of Operations with the 102 numberholders' SSNs.

Accurate Death Reporting

SSA accurately recorded almost all September 11 victims' dates of death on the Numident. In 2,820 (99.7 percent) of 2,828 instances where SSA recorded victims' death information on the Numident, the date of death exactly matched the victims' actual date of death.¹⁰ In the eight remaining cases, the date of death recorded on the Numident did not match the victims' actual date of death.

⁹ SSA received the death reports for the 78 numberholders primarily in association with Old-Age, Survivors and Disability Insurance benefit claims. We reviewed post-2001 SSA claims and earnings information for all 102 numberholders and identified no unusual activity.

¹⁰ Includes 2,808 individuals who died on September 11, 2001 and 12 individuals who died between September 15 and December 11, 2001 from injuries sustained during the attacks.

Table 1: Victims with Incorrect Date of Death Recorded on the Numident

Date of Death	Date Recorded
September 11, 2001	July 11, 2002
September 11, 2001	August 11, 2001
September 11, 2001	August 11, 2001
September 11, 2001	September 1, 2001
September 11, 2001	September 1, 2001
September 11, 2001	September 15, 2001
September 11, 2001	October 11, 2001
January 2, 2002	January 1, 2002

In one case, remains of a victim killed at the World Trade Center site were not recovered and identified until months after the attacks.¹¹ On July 21, 2002, SSA recorded a July 11, 2002 date of death on the victim's Numident. In seven other cases, the incorrect dates of death appeared to result from typographical errors.

CONCLUSIONS AND RECOMMENDATION

SSA promptly and accurately recorded most of the September 11 victims' death information on its records. Death information for nearly all victims appeared on the full version of the DMF. However, SSA did not record 102 victims' death information on the Numident. In most cases, SSA had received death reports and recorded the victims' date of death on other SSA records, but not the Numident. Consequently, these victims' death information did not appear on the DMF. As a result, we recommend that SSA input the 102 numberholders' death entries on the Numident.

AGENCY COMMENT

SSA agreed with our recommendation. The Agency's comments are included in Appendix B.

¹¹ *Remembering 9/11*, [Long Island Newsday.com](http://LongIslandNewsday.com).

APPENDICES

Appendix A – SCOPE AND METHODOLOGY

To accomplish our objective, we:

- Identified and obtained an understanding of the Social Security Administration's (SSA) procedures for processing death reports.
- We identified the names, and, when applicable, Social Security numbers (SSN) of individuals killed during the September 11 attacks based on a review of (1) victim names published by news media,¹ (2) information appearing on the National 9/11 Memorial Website,² and (3) September 11th Victim Compensation Fund of 2001 data obtained from the Department of Justice.
- Identified victims' SSNs using SSA systems.
- Queried SSA's Numident to identify and review the date of death on each numberholder's record.
- Identified and reviewed numberholders' post-2001 earnings and claims activity.
- Identified and reviewed victim information included on SSA's Death Master File.

We conducted our audit between August and December 2012 in Dallas, Texas. We determined the data used for this audit were sufficiently reliable to meet our audit objective. The entity audited was SSA's Office of Operations under the Office of the Deputy Commissioner for 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 objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

¹ List of Victims from Sept. 11, 2001, Fox News, published September 10, 2009.

² 9/11 Memorial Website, <http://www.911memorial.org> (last visited October 2012).

Appendix B – AGENCY COMMENTS



SOCIAL SECURITY

MEMORANDUM

Date: April 26, 2013

Refer To: S1J-3

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

From: Katherine Thornton /s/
Deputy Chief of Staff

Subject: Office of the Inspector General Draft Report, "Timeliness and Accuracy of Death Reporting for Individuals Killed During the September 11, 2001 Terrorist Attacks" (A-06-12-21221)—
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 Gary S. Hatcher at (410) 965-0680.

Attachment

**COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL DRAFT REPORT,
“TIMELINESS AND ACCURACY OF DEATH REPORTING FOR INDIVIDUALS
KILLED DURING THE SEPTEMBER 11, 2001 TERRORIST ATTACKS”
(A-06-12-21221)**

We appreciate your finding that we promptly and accurately recorded most of the September 11 victims' death information on our records.

Recommendation 1

Input the 102 numberholders' death entries on the Numident.

Response

We agree. We will post the death entries for the 102 numberholders to the Numident.

Appendix C – MAJOR CONTRIBUTORS

Ron Gunia, Director, Dallas Audit Division

Jason Arrington, Audit Manager

Gonzalo Cagigal, Program Analyst

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