
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**THE SOCIAL SECURITY
ADMINISTRATION'S CONTROLS
AND PROCEDURES OVER
SUPPLEMENTAL SECURITY
INCOME DEATH ALERTS**

May 2007

A-09-06-16128

AUDIT REPORT



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SOCIAL SECURITY

MEMORANDUM

Date: May 31, 2007

Refer To:

To: The Commissioner

From: Inspector General

Subject: The Social Security Administration's Controls and Procedures over Supplemental Security Income Death Alerts (A-09-06-16128)

OBJECTIVE

Our objective was to evaluate the effectiveness of the Social Security Administration's (SSA) controls and procedures for resolving Supplemental Security Income (SSI) death alerts and the recovery of improper payments made after a recipient's death. We also evaluated the timeliness of electronic death registration (EDR) and reporting by State agencies.

BACKGROUND

The SSI program provides payments to financially needy individuals who are aged, blind, and/or disabled. In Fiscal Year 2006, the SSI program provided \$35.2 billion in cash payments to 7.2 million recipients. Approximately 204,000¹ SSI recipients die each year. SSA receives death reports from a variety of sources, including friends and relatives of deceased individuals, funeral homes, postal authorities, and financial institutions. Friends, relatives, and funeral homes report about 90 percent of deaths. Postal authorities and financial institutions report another 5 percent of deaths. SSA relies on computer matches with Federal and State agencies to identify the remaining 5 percent of deaths.

Death Alert, Control, and Update System

The Death Alert, Control, and Update System (DACUS) identifies payments to deceased individuals by computer matches with death data from Federal and State agencies (for example, the Department of Veterans Affairs, the Centers for Medicare and Medicaid Services [CMS], and State bureaus of vital statistics [BVS]). DACUS also produces a national file of death information, called the Death Master File. DACUS compares death reports to death information on SSA's payment records. If payments were made after an individual's death or if there is conflicting death information,

¹ 2006 Annual SSI Report, Table IV.B6.

DACUS generates an alert to the local field office (FO) or processing center for action. DACUS also generates follow-up alerts every 30 days and monthly reports of death alerts over 120 days for the regional offices' review. SSA's procedures require that FOs give prompt attention to death alerts to minimize and prevent incorrect payments.²

Electronic Death Registration

In September 1999, SSA contracted with the National Association for Public Health Statistics and Information Systems, an association of State vital records directors and registrars, to develop standards and guidelines for a nation-wide system of EDR. Under EDR, States verify Social Security numbers with SSA at the beginning of the death registration process. This consequently allows SSA to take immediate action to terminate payments upon receipt of a death report without independently verifying the report's accuracy. EDR should enable SSA to receive more timely and accurate death reports resulting in potentially significant program and administrative savings. To achieve these savings, SSA has the following goals.

- States with EDR should provide death reports to SSA within 5 days of the individual's death and 24 hours of receipt in the State BVS or a total of 6 days.
- EDR will be implemented in 90 percent of the States.

To encourage the development of EDR, SSA has contracts with 31 States to partially fund their EDR systems. As of November 1, 2006, 16 BVSs had implemented EDR³ and 15 more BVSs plan to implement EDR by October 2008.

² SSA, POMS, GN 02602.065 (C).

³ California, District of Columbia, Hawaii, Minnesota, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York City, Nevada, South Carolina, South Dakota, Texas, Utah, Washington.

RESULTS OF REVIEW

Based on our review of a random sample of 250⁴ death alerts, we estimate that SSA disbursed approximately \$15.5 million in payments after death. SSA was generally effective in resolving SSI death alerts; however, it needed to improve its efforts to recover improper payments made after a recipient's death. Specifically, SSA

- delayed in processing death alerts, which resulted in approximately \$584,000 (3.8 percent of the \$15.5 million) in payments after death to 1,241 SSI recipients and
- did not always take proper action to ensure it recovered about \$2.4 million (15.5 percent of the \$15.5 million) in payments after death for 2,836 SSI recipients.

We also found that SSA needed to continue to work with the States to increase their use of EDR and improve their timeliness of EDR reporting.

- EDR was implemented in 16 (30 percent) of the 53 BVSs.⁵ SSA's goal is to implement EDR in 90 percent of the BVSs.
- The 10 BVSs that had been providing EDR reports to SSA for at least 1 year reported 61 percent of their deaths through EDR and provided 40 percent of their EDR-reported deaths to SSA within 6 days.

Finally, we estimate that a nation-wide EDR will annually prevent \$13.8 million in incorrect payments made after the deaths of SSI recipients (see Appendix C).

SOCIAL SECURITY ADMINISTRATION PROCESSING OF SUPPLEMENTAL SECURITY INCOME DEATH ALERTS

Generally, a death alert should be resolved within 30 days before a follow-up alert is generated. Specifically, FOs must attempt a telephone call to the recipient's address. If the telephone contact is unsuccessful, the FO should mail a come-in letter to request a face-to-face interview. If the recipient does not respond to the come-in letter within 15 days, the FO should attempt to make contact by telephone, visiting the recipient's home, and sending a follow-up letter. If the recipient does not respond to the follow-up letter within 10 days, the FO should suspend payments.

⁴ From a population of 14,773 alerts generated from March 2004 through February 2005, we randomly selected 250 sample items.

⁵ The 53 BVSs include the 50 States, District of Columbia, New York City, and Puerto Rico.

Of the 250 death alerts in our sample, SSA did not take prompt action to resolve 22 alerts within 30 days. The average amount of time required to resolve these 22 alerts was 109⁶ days. Of the 22 alerts, 17 required more than 60 days to resolve and 5 more than 90 days. One alert was not resolved for 654 days. As a result, these individuals received \$22,266 in payments to which they were not entitled. Projecting our results to the population of 14,773 death alerts, we estimate that SSA disbursed incorrect payments of approximately \$584,000 to 1,241 deceased recipients over 30 days after death alerts were generated (see Appendix C).⁷

Our review disclosed that FOs did not always ensure death alerts were resolved timely and consistently. For example, in one FO, the responsibility for resolving death alerts was not reassigned to another employee when an employee responsible for alert resolution was temporarily transferred to another position. As a result, the FO had 16 death alerts aged over 60 days and 15 alerts aged over 90 days. In another FO, management did not ensure the staff resolved all death alerts. This office had three death alerts aged over 60 days and one alert aged over 90 days.

UNRECOVERED PAYMENTS AFTER DEATH

Payments made after an SSI recipient's death are incorrect payments and are not overpayments subject to SSA's normal overpayment recovery procedures.⁸ Thus, an individual who endorses incorrect payments or withdraws funds from a deceased recipient's account is not entitled to reconsideration or waiver of the incorrect payments. Accordingly, the recovery of incorrect payments after death is initially the responsibility of the Department of the Treasury (Treasury). However, Treasury only has the authority to reclaim incorrect check payments for the past 12 months. Similarly, for electronic funds transfers, Treasury and the financial organization that received the payments are responsible for recouping the incorrect payments. However, the financial organization is only responsible for amounts paid within 45 days after the recipient's death and any amount remaining in the account up to the amount owed. SSA is then responsible for the recovery of any incorrect payments outside of the Treasury's reclamation period.⁹

⁶ The median was 77 days.

⁷ We excluded from our projection the alert that was not resolved for 654 days. This alert accounted for \$12,375 of the \$22,266 (55.6 percent) in payments after death and as such, is an outlier (that is, unusually large compared to the other errors).

⁸ Exception: Payments issued to a representative payee after the recipient's death are overpayments.

⁹ SSA, POMS GN 02401.917 C.1.

Of the 250 cases in our sample, SSA disbursed \$262,232 to 228 SSI recipients after their deaths. Of this, SSA had not recovered \$40,684 (15.5 percent) from 48 recipients. Projecting these results to our population of 14,773 death alerts, we estimate that SSA had not recovered about \$2.4 million in payments to 2,836 recipients (see Appendix C). We found that SSA did not always recover these payments because FO staff did not take the proper actions to ensure payments made after death were recovered. Specifically, we found that FO staff often did not initiate collection activity when Treasury was unable to reclaim the payments from the financial institutions.

For example, a recipient who died in September 2004 received 5 months of incorrect payments totaling \$2,850 before SSA terminated payments in March 2005. Treasury reclaimed and returned the last month's payment of \$579; however, SSA determined the remaining \$2,271 was uncollectible and terminated collection. In addition, the FO improperly recorded the uncollectible amount as two separate overpayments, thereby circumventing the requirement to obtain management approval for uncollectible debts over \$2,000.¹⁰

STATES' USE OF AND TIMELINESS OF ELECTRONIC DEATH REGISTRATION REPORTING

SSA expects EDR, when fully implemented, to produce more timely and accurate death reports that will result in significant program and administrative savings to SSA. To achieve the potential savings, SSA has established the following goals.

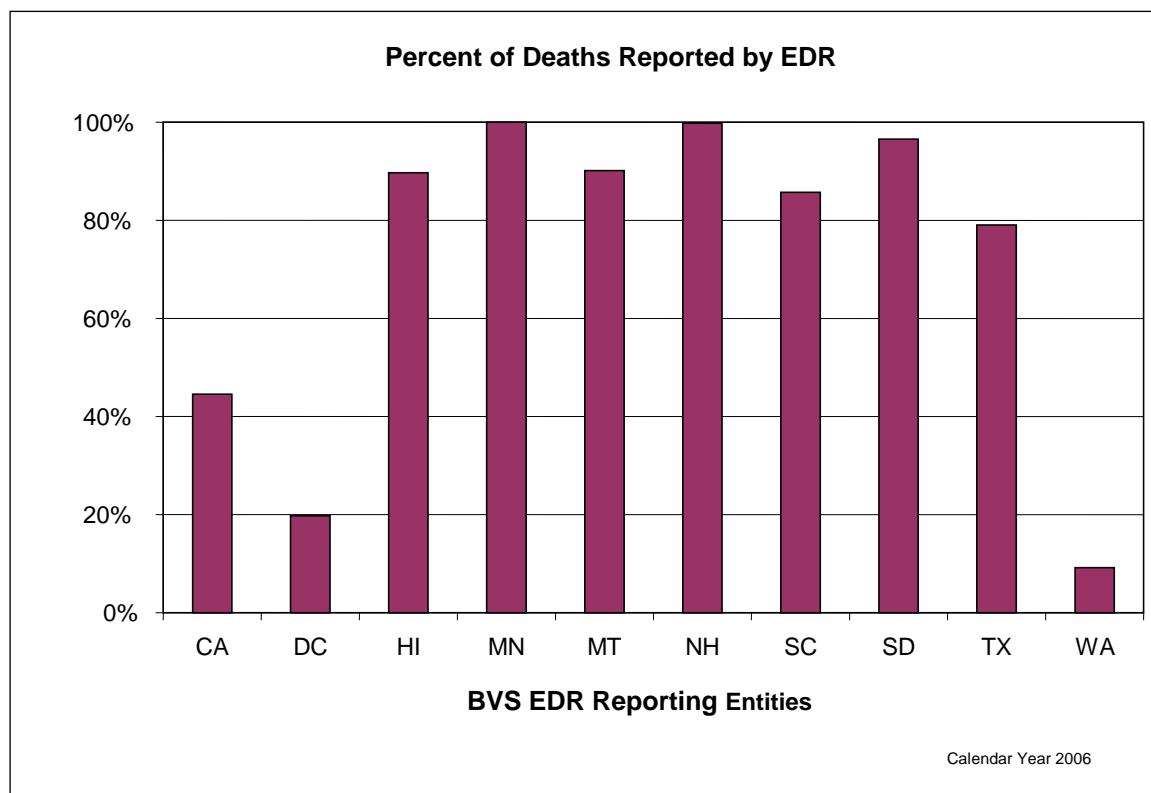
- States with EDR should provide death reports to SSA within 5 days of the individual's death and 24 hours of receipt in the State BVS or a total of 6 days.
- EDR will be implemented in 90 percent of the States.

To encourage the development of EDR, SSA has contracts with 31 States to partially fund their EDR systems. In addition, the *Intelligence Reform and Terrorism Prevention Act of 2004* granted the Secretary of Health and Human Services (HHS), in coordination with SSA, the authority to fund EDR systems.¹¹ Consequently, starting in FY 2007, SSA will no longer provide funding for the implementation of future EDR systems. As of the date of our review, 16 BVSs had implemented EDR.

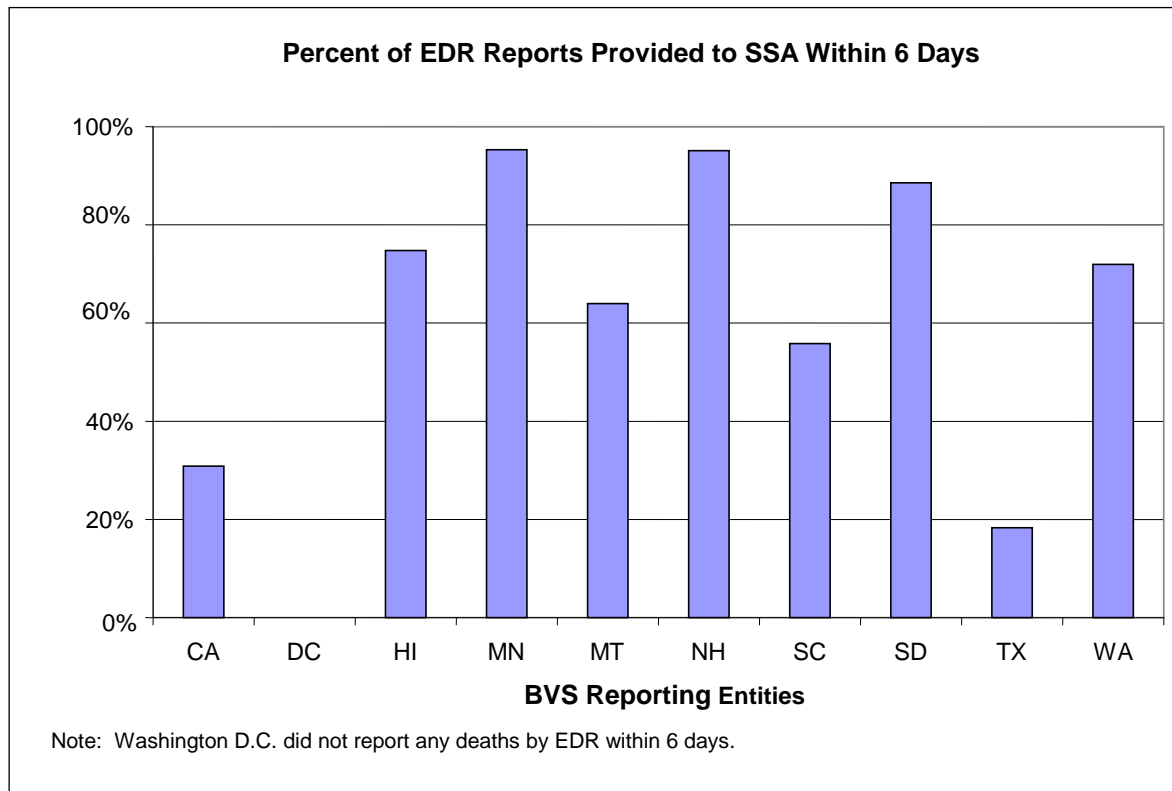
¹⁰ SSA, POMS SI 02220.005.

¹¹P.L. No. 108-408, §7211(c)(2)(A), 118 Stat. 3638, 3825 (2004).

To realize the potential savings of EDR, we found that some States need to increase the number of EDR reported deaths. To assess the frequency of EDR reporting, we reviewed the 10 BVSs that had been providing EDR reports to SSA for at least 1 year. For Calendar Year 2006, we found that seven BVSs reported 79 percent or more of their deaths by EDR (Hawaii, Minnesota, Montana, New Hampshire, South Carolina, South Dakota, and Texas); however, the three BVSs (California, Washington and Washington D.C.) that represented 52 percent of the deaths reported 45 percent or less of their deaths through EDR. Overall, the 10 BVSs reported 61 percent of their deaths through EDR. The following graph shows the percentage of total deaths reported through EDR by the 10 BVSs.



To assess the timeliness of the EDR reporting to SSA, we reviewed the EDR reports submitted by the 10 BVSs in Calendar Year 2006 and found that Minnesota and New Hampshire were generally meeting the goal of providing EDR reports to SSA within 6 days. South Dakota provided 88.5 percent of its EDR reports within 6 days. The remaining seven BVSs were not meeting the 6-day goal, and, in some instances, (California, Washington D.C., and Texas) were substantially below the goal. Overall, the 10 BVSs provided 40 percent of their EDR-reported deaths to SSA within 6 days. The following graph shows the percentage of EDR reports provided to SSA within 6 days by the 10 BVSs.



Although SSA has provided partial funding and technical support for EDR systems, successful implementation is also dependent upon the States' commitment and ability to realize the goals of EDR. Therefore, SSA should continue its efforts to encourage States to report a higher percentage of their deaths through EDR and to report these deaths within 6 days. Otherwise, the potential savings from a nation-wide EDR will not be realized. In Calendar Year 2006, 17.7 percent of the 2.2 million deaths were reported to SSA through EDR. In addition, 7.5 percent were EDR reports that were provided to SSA within 6 days.

To assess the potential benefits of EDR for the SSI program, we analyzed our sample of 250 SSI death alerts to determine the amount of SSI payments after death that EDR could have prevented. Specifically, of the 250 cases in our sample, 228 individuals received payments after death totaling \$262,232. For these cases, the average time to terminate payments after death was 87 days. However, if SSA realized its EDR goals, SSA could have prevented \$234,517 of these incorrect payments. Projecting these results to our population of 14,773 death alerts, we estimate that SSA could have prevented \$13.8 million incorrect payments made after death to 12,173 SSI recipients (see Appendix C).

CONCLUSION AND RECOMMENDATIONS

SSA was generally effective in resolving SSI death alerts; however, it needs to improve its efforts to recover improper payments made after a recipient's death. We found that, in some instances, SSA did not always ensure SSI death alerts were resolved timely and consistently, and SSA did not always take the proper actions to ensure payments made after death were recovered. We also found that SSA has not fully realized the potential benefits of EDR. Therefore, we recommend that SSA:

1. Remind FOs to process death alerts as expeditiously as possible to minimize improper payments to deceased recipients.
2. Remind FOs to follow up and resolve Treasury reclamation actions to ensure payments after death are recovered.
3. Remind FOs to use debt collection tools to recover incorrect payments after death that are outside of Treasury's reclamation authority.
4. Continue to encourage State BVS to develop and implement EDR systems.
5. Continue to work with the HHS to implement and achieve the goals of EDR.

AGENCY COMMENTS

SSA agreed with all our recommendations. See Appendix D for the full text of SSA's comments.



Patrick P. O'Carroll, Jr.

Appendices

APPENDIX A – Acronyms

APPENDIX B – Scope and Methodology

APPENDIX C – Sampling Methodology

APPENDIX D – Agency Comments

APPENDIX E – OIG Contacts and Staff Acknowledgments

Acronyms

BVS	State Bureau of Vital Statistics
CMS	Centers for Medicare and Medicaid Services
DACUS	Death Alert, Control, and Update System
EDR	Electronic Death Registration
FO	Field Office
HHS	Department of Health and Human Services
SSA	Social Security Administration
SSI	Supplemental Security Insurance
Treasury	Department of the Treasury

Scope and Methodology

We obtained a file of initial death alerts generated by the Death Alert, Control, and Update System (DACUS) from March 2004 to February 2005 for Supplemental Security Income (SSI) recipients. From this file, which contained 14,773 death alerts, we selected a sample of 250 death alerts for review.

To accomplish our audit objectives, we

- reviewed the applicable sections of the *Social Security Act* and the Social Security Administration's (SSA) Programs Operations Manual System;
- interviewed SSA employees from the Office of Income Security Programs, Office of Payment Policy, and Regional Center for Program Support;
- performed site visits at selected field offices in Region IX and interviewed employees responsible for resolving death alerts;
- obtained electronic copies of initial death alerts generated by DACUS from March 2004 through February 2005;
- obtained queries from the Supplemental Security and Master Beneficiary Records and Numident file as needed; and
- reviewed SSA's electronic death registration (EDR) contracts with selected State Bureaus of Vital Statistics.

We verified the information on the death alerts against SSA's payment records. For individuals who were deceased, we determined the amount of payments after death and reviewed the actions SSA took to recover these amounts. In addition, we determined the amount of payments that were made because of delays in processing alerts. Finally, we determined the amount of payments that could have been prevented by a nation-wide EDR.

We determined the computer-processed data were sufficiently reliable to achieve our audit objectives. We performed our work in Baltimore, Maryland, and Richmond, California, from May 2006 through February 2007. The entities audited were SSA's Offices of Disability and Income Security Programs and Operations. We conducted our review in accordance with generally accepted government auditing standards.

Sampling Methodology

We obtained electronic copies of the initial death alerts generated by the Social Security Administration's (SSA) Death Alert, Control, and Update System from March 2004 through February 2005. For the recipients who were deceased, we determined the amount of payments after death and reviewed the actions SSA took to recover these amounts. In addition, we determined the amount of payments that were made because of delays in processing alerts. Finally, we determined the amount of payments that could have been prevented by a nation-wide electronic death registration (EDR).

Based on a random sample of 250 death alerts from March 2004 through February 2005, we found that SSA disbursed \$262,232 in payments after death. Of this amount, SSA had not recovered \$40,684 as of July 2006. We determined that SSA delays in processing death alerts resulted in \$22,266 in payments after death.¹ Finally, we determined that SSA could have prevented \$234,517 in payments after death if SSA had realized its EDR goal of receiving death reports within 6 days of death.

Projecting our results to the population of 14,773 death alerts, we estimate that SSA disbursed \$15.5 million in payments after death. Of this amount, we estimate that SSA had not recovered \$2.4 million. In addition, we estimate that SSA delays in processing death alerts resulted in approximately \$584,506 in payments after death. Finally, we estimate that SSA could have prevented about \$13.8 million in payments after death if SSA had realized its EDR goal of receiving death reports within 6 days of death. The following tables provide the details of our sampling results and statistical projections.

¹ One alert was not resolved for 654 days and accounted for \$12,375 of the \$22,266 (55.6 percent) in payments after death. This is an outlier (that is, unusually large compared to other errors), and therefore we excluded it from our projection.

Table 1 – Incorrect Payments After Death

Description	Number of Recipients	Payments After Death
Sample	228	\$262,232
Point Estimate	13,473	\$15,495,871
Lower Limit	12,956	\$13,021,173
Upper Limit	13,879	\$17,970,569

Table 2 – Incorrect Payments Over 30 Days After Initial Death Alert

Description	Number of Recipients	Avoidable Payments
Sample	21	\$9,891
Point Estimate	1,241	\$584,506
Lower Limit	844	\$342,330
Upper Limit	1,750	\$826,681

Table 3 – Incorrect Payments Not Recovered by SSA

Description	Number of Recipients	Unrecovered Payments
Sample	48	\$40,684
Point Estimate	2,836	\$2,404,124
Lower Limit	2,248	\$1,590,875
Upper Limit	3,506	\$3,217,373

Table 4 – Incorrect Payments EDR Could Prevent

Description	Number of Recipients	Preventable Payments
Sample	206	\$234,487
Point Estimate	12,173	\$13,856,352
Lower Limit	11,521	\$11,360,659
Upper Limit	12,739	\$16,352,045

All results are reported at the 90-percent confidence level.

Agency Comments



SOCIAL SECURITY

MEMORANDUM

Date: May 18, 2007

Refer To: S1J-3

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

From: Larry W. Dye /s/

Subject: Office of the Inspector General (OIG) Draft Report, "The Social Security Administration's Controls and Procedures over Supplemental Security Income Death Alerts" (A-09-06-16128) -- INFORMATION

We appreciate OIG's efforts in conducting this review. Our comments on the recommendations are attached.

Please let me know if we can be of further assistance. Staff inquiries may be directed to Candace Skurnik, Director, Audit Management and Liaison Staff, on 410-965-4636.

Attachment

COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL’S (OIG) DRAFT REPORT, “THE SOCIAL SECURITY ADMINISTRATION’S CONTROLS AND PROCEDURES OVER SUPPLEMENTAL SECURITY INCOME DEATH ALERTS” (A-09-06-16128)

Thank you for the opportunity to review and provide comments on this draft report.

Recommendation 1

Remind Field Offices (FOs) to process death alerts as expeditiously as possible to minimize improper payments to deceased recipients.

Comment

We agree. We will issue an administrative message by the end of May 2007 to remind the FOs to process death alerts in an expeditious manner.

Recommendation 2

Remind FOs to follow-up and resolve the Department of the Treasury (Treasury) reclamation actions to ensure payments after death are recovered.

Comment

We agree. We will issue an administrative message by the end of May 2007 to remind the FOs of the importance of monitoring the reclamation actions and to follow-up promptly.

Recommendation 3

Remind FOs to use debt collection tools to recover incorrect payments after death that are outside of Treasury’s reclamation authority.

Comment

We agree. We will issue an administrative message by the end of May 2007 to remind the FOs to follow Program Operations Manual System instructions to pursue the recovery of incorrect payments after death outside the reclamation period.

Recommendation 4

Continue to encourage State Bureau of Vital Statistics (BVS) to develop and implement Electronic Death Registration (EDR) systems.

Comment

We agree. We support National Association for Public Health Statistics and Information Systems and will continue to work providing higher incentives for EDR records received; based on the number of days duration, to encourage EDR system rollout.

Recommendation 5

Continue to work with the Department of Health and Human Services (HHS) to implement and achieve the goals of EDR.

Comment

We agree. We are working with HHS and the Department of Homeland Security under the Intelligence Reform and Terrorism Protection Act of 2004 to work with the States and assist them in computerizing their birth and death records.

OIG Contacts and Staff Acknowledgments

OIG Contacts

James J. Klein, Director, San Francisco Audit Division, (510) 970-1739

Joe Robleto, Audit Manager, (510) 970-1737

Acknowledgments

In addition to those named above:

Daniel L. Hoy, Auditor

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