

Master Beneficiary Record Death Information that Did Not Appear on the Numident

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Office of Audit Report Summary

Objective

Our objective was to identify deceased numberholders who had death information on the *Primary* line of their Master Beneficiary Record (MBR) but did not have corresponding death information on the Numident.

Background

The Numident is a numerically ordered master file of all assigned Social Security numbers (SSN). The Social Security Administration (SSA) uses death information from the Numident to administer its programs and compile a record of reported deaths known as the Death Master File (DMF). SSA provides its full file of death information to Federal benefit-paying agencies for use in preventing payments to deceased individuals. SSA also provides a reduced version of its death information to the Department of Commerce, which, in turn, sells that data to public and private customers.

Prior Office of the Inspector General reports have identified millions of deceased Social Security numberholders with no death information on the Numident. As a result, their information did not appear in the DMF. For this audit, we identified all numberholders who had death information on the *Primary* line of their MBR but did not appear as a beneficiary on the *Benefit* line of their MBR and did not have death information on the Numident or DMF.

Findings

SSA input dates of death on the *Primary* line of approximately 1.8 million deceased numberholders' MBRs but did not record the death information on the Numident. As a result, these numberholders' death information did not appear in the DMF.

In a March 2015 audit, we identified approximately 1.4 million of these numberholders and recommended that SSA record their death information on the Numident. SSA stated it was completing the process to obtain information technology resources to annotate death information on these Numident records.

We had not previously identified, or notified SSA of, the remaining 325,695 numberholders and identified thousands of potential instances of SSN misuse associated with their SSNs. Specifically, SSA was issuing Supplemental Security Income payments under 45 of these SSNs. In addition, for Tax Years 2011 through 2015, SSA received reports that wage earners using 3,378 of these SSNs had approximately \$194 million in wages, tips, and self-employment income. SSA transferred the earnings to the Earnings Suspense File because the employees' or self-employed individuals' names on the earnings reports did not match the numberholders' names. Resolving these discrepancies will improve the accuracy and completeness of the DMF and help prevent future misuse of these SSNs.

Recommendations

We recommend that SSA continue efforts to obtain resources needed to incorporate the numberholders' death information onto the Numident and develop system enhancements that ensure death information input on payment records is also recorded on the Numident.

SSA agreed with our recommendations.