

# Match of Mississippi Death Information Against Social Security Administration Records

## A-08-19-50816



December 2020

Office of Audit Report Summary

### Objectives

To (1) determine whether the Social Security Administration (SSA) made payments to beneficiaries and/or representative payees who were deceased according to Mississippi's Office of Vital Records & Health Statistics and (2) identify non-beneficiaries in the State files whose death information did not appear in Agency records.

### Background

To identify and prevent payments after death, SSA established a program under which States can voluntarily contract with SSA to provide it death data to match against its records. Through Electronic Death Registration (EDR), States electronically submit death reports to SSA. If the decedent's data match SSA records, SSA posts the State death information to its Numident file and terminates payments to deceased beneficiaries. In addition to EDR, SSA receives death information from such sources as family members and funeral directors.

We obtained data files that provided the personally identifiable information of 727,643 individuals the State of Mississippi recorded as deceased between January 1992 and December 2017. We matched the data against SSA payment records and the Numident.

### Findings

SSA issued approximately \$8.1 million in payments after the deaths of 126 beneficiaries and 1 representative payee whom the Mississippi Office of Vital Records & Health Statistics recorded as deceased between January 1992 and December 2017. Identifying and correcting these discrepancies will prevent approximately \$1.5 million in additional improper payments after death over a 12-month period. We also identified 3,375 non-beneficiaries who were deceased according to the State of Mississippi but whose death information was not in SSA's Numident.

We did not determine why the deaths were not in SSA's Numident or whether the State reported the deaths to SSA. However, SSA rejects EDR death reports that do not pass its formatting and identification tests to prevent posting erroneous death data to its records. Approximately 75 percent of deceased beneficiaries whom SSA improperly paid had died before the State of Mississippi began reporting deaths through EDR.

The Numident did not contain the death information for one representative payee, and SSA had not replaced the representative payee at the time of our data match.

### Agency Actions Resulting from the Audit

As of December 8, 2020, SSA had replaced the 1 representative payee, terminated payments to 56 deceased beneficiaries, and initiated recovery of \$3.9 million in improper payments.

### Recommendations

1. Take action to record deaths on the Numident, terminate payments, and initiate collection of overpayments, as appropriate, for the beneficiaries and representative payee we identified.
2. Add death information to the Numident, as appropriate, for the 3,375 non-beneficiaries with dates of death we identified using Mississippi records.

SSA agreed with our recommendations.