

Deceased Beneficiaries Who Had Different Dates of Death on the Social Security Administration's Numident and Payment Records

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Office of Audit Report Summary

Objective

To determine whether the Social Security Administration (SSA) had adequate controls to resolve different dates of death recorded on the Numident and either the Master Beneficiary (MBR) or Supplemental Security Record (SSR).

Background

When SSA receives a death report, it terminates the decedent's benefits, records the date of death on the Numident and payment records, and initiates recovery for any payments issued after death.

SSA uses the Death Information Processing System (DIPS) to add death information to the Numident, change death information already on the Numident, or remove erroneous death information from the Numident. Generally, a DIPS entry will automatically record the death information to a beneficiary's MBR or a recipient's SSR if they exist. SSA employees must control and monitor the individual's record to ensure correct posting to the Numident and payment records.

In a 2012 audit, we found inconsistencies in dates of death among SSA's systems. For our current review, we identified 7,882 deceased beneficiaries who had a date of death month and/or year that was discrepant between the Numident and MBR/SSR.

Findings

We continue to find that SSA needs to improve controls to ensure it resolves date-of-death discrepancies between the Numident and MBR/SSR. Based on our random sample, we estimate 7,094 beneficiaries had unresolved date-of-death discrepancies between the Numident and MBR/SSR. Of these, we estimate the Numident was correct for 2,838 beneficiaries, and the MBR/SSR was correct for 4,256 beneficiaries. We also estimate 697 deceased beneficiaries had about \$1.4 million in undetected improper payments. SSA stated it produced alerts for the date-of-death discrepancies we identified; however, it had not taken action to resolve them.

Finally, SSA did not correct the date-of-death discrepancies for 9,500 (88 percent) of the 10,764 deceased beneficiaries identified during our 2012 audit.

Recommendations

We recommend that SSA:

1. Determine whether it can efficiently resolve the population of beneficiaries identified by our audit in a cost-effective manner.
2. Evaluate the feasibility of resolving future date-of-death discrepancies between the Numident and MBR/SSR.

SSA agreed with our recommendations.