

Numberholders Age 112 or Older Who Did Not Have a Death Entry on the Numident

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Office of Audit Report Summary

Objective

Our objective was to determine whether the Social Security Administration (SSA) had controls in place to annotate death information on the Numident records of numberholders who exceeded maximum reasonable life expectancies.

Background

We obtained information indicating a man opened bank accounts using several different Social Security numbers (SSN). SSA records indicated two of the SSNs belonged to numberholders born in 1886 and 1893, respectively. SSA's Numident indicated both numberholders were alive. As a result, neither of these SSNs appeared in the Death Master File.

In September 2013, a New York resident, believed to be the world's oldest living man, died at age 112. According to the Gerontology Research Group, as of October 2013, only 35 known living individuals worldwide had reached age 112.

We obtained Numident data that identified approximately 6.5 million numberholders born before June 16, 1901 who did not have a date of death on their record.

Findings

SSA did not have controls in place to annotate death information on the Numident records of numberholders who exceeded maximum reasonable life expectancies and were likely deceased. To illustrate, we identified approximately 6.5 million numberholders age 112 or older who did not have death information on the Numident.

- SSA issued approximately 6.4 million of the SSNs to process benefit claims filed *before* March 1972, including 48,746 SSNs issued to process death claims.
- SSA had input dates of death on approximately 1.4 million non-beneficiaries' payment records but had not recorded the death information on the Numident.
- SSA had terminated payments and input dates of death on 410,074 beneficiaries' payment records but had not recorded the death information on the Numident.

We also determined that thousands of the SSNs could have been used to commit identity fraud.

- For Tax Years 2006 through 2011, SSA received reports that individuals using 66,920 SSNs had approximately \$3.1 billion 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.
- During Calendar Years 2008 through 2011, employers made 4,024 E-Verify inquiries using 3,873 SSNs belonging to numberholders born before June 16, 1901.

Resolving these discrepancies will improve the accuracy and completeness of the Death Master File and help prevent future misuse of these SSNs.

Recommendations

We made four recommendations for corrective action. SSA agreed with two and disagreed with two.