

GAO Highlights

Highlights of [GAO-13-574T](#), a testimony before the Committee on Homeland Security and Governmental Affairs, U.S. Senate

Why GAO Did This Study

As the steward of taxpayer dollars, the federal government is accountable for safeguarding against improper payments—those that should not have been made or that were made in an incorrect amount. One tool federal agencies can use to do this is the DMF, which is a file containing records of deceased individuals who are SSN-holders. Through data matching, federal benefit-paying agencies can use the DMF to alert them of deceased benefit recipients. However, the SSA Office of Inspector General and others have identified inaccuracies in the DMF, including deceased individuals who were not listed in the file. Such inaccuracies could adversely affect its usefulness to federal agencies.

This testimony addresses preliminary observations on (1) SSA's process for handling death reports for inclusion in the DMF, and (2) federal agency access to the DMF. In addressing these objectives, we interviewed SSA officials regarding how the agency obtains death reports and maintains the DMF; reviewed applicable federal laws, SSA procedures, and reports; interviewed representatives of organizations that report deaths to SSA; and interviewed officials at other federal agencies that use the DMF.

What GAO Recommends

The work is ongoing and GAO has no recommendations at this time. GAO plans to issue its final report later in 2013.

View [GAO-13-574T](#). For more information, contact Daniel Bertoni at (202) 512-7215 or bertonid@gao.gov.

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SOCIAL SECURITY ADMINISTRATION

Preliminary Observations on the Death Master File

What GAO Found

The Social Security Administration's (SSA) procedures for handling and verifying death reports may allow for erroneous death information in the Death Master File (DMF) because SSA does not verify certain death reports or record others. SSA officials said, in keeping with its mission, the agency is primarily focused on ensuring that it does not make benefit payments to deceased Social Security program beneficiaries. As a result, it only verifies death reports received for individuals who are current program beneficiaries, and even then, only for those reports received from sources it considers to be less accurate. For example, SSA officials consider death reports from states that have pre-verified decedents' name and SSN to be highly accurate, so SSA does not verify that the subjects of these reports are actually deceased. It would, however, verify a report received from a source such as a post office. SSA verifies no death reports for individuals who are not beneficiaries, regardless of source. Because there are a number of death reports that SSA does not verify, the agency risks including incorrect death information in the DMF, such as including living individuals in the file or not including deceased individuals. Specifically, for death reports that are not verified, SSA would not know with certainty if the individuals are correctly reported as dead. SSA also does not record some deaths because incorrect or incomplete information included in death reports generally prevents SSA from matching decedents to SSA records. For example, if SSA is unable to match a death report to data in its records such as name and Social Security Number (SSN), it generally does not follow up to correct the non-match and does not record the death.

A number of federal agencies access the DMF for the purpose of matching it against data in their files, but the conditions of access depend on a variety of legal and other factors. Currently SSA shares a full version of the DMF with six federal agencies that it has determined meet legal requirements for accessing the file, which include being an agency that pays federal benefits. By law, SSA can require reimbursement for the cost of sharing the data, however various factors affect what the agencies actually pay. The Department of Veterans Affairs and the Office of Personnel Management pay nothing to receive the file, whereas the Department of Defense annually pays more than \$40,000. A number of other federal agencies—including several that administer programs that pay benefits—purchase a partial version of the DMF that is publicly available through the Department of Commerce's National Technical Information Service (NTIS). NTIS reimburses SSA for receipt of the file. The partial DMF does not include state-reported data and, according to SSA officials, has about 10 percent fewer records than the full DMF (roughly 87 million, compared to 98 million). Thus, agencies accessing this version of the file, such as the Department of Labor's Energy Employees Occupational Illness Compensation Program, may be missing deceased program participants. If agencies want access to the full DMF, they must formally request it. SSA makes determinations about their eligibility on a case-by-case basis. SSA officials said they were not aware of written standards or guidelines to follow in making these determinations.