



SOCIAL SECURITY
The Commissioner

November 13, 2024

Ernst & Young LLP
1 Manhattan West
New York, NY 10001

Dear Sir or Madam:

We have reviewed the Report of Independent Auditors concerning our fiscal year (FY) 2024 financial statements. We are pleased we received our 31st consecutive unmodified opinion on our financial statements, an unqualified opinion that our internal control over financial reporting was operating effectively, and we had no reportable instances of noncompliance with laws, regulations, or other matters tested.

The independent audit process provides us with valuable recommendations, and we remain committed to excellence in financial management. I appreciate the ongoing partnership with you, our independent auditors, and the Office of the Inspector General.

In this year's financial statement audit, you cited two significant deficiencies identified in prior years. The significant deficiencies involve internal control over certain financial information systems and internal control over accounts receivable with the public (benefit overpayments).

My primary commitment is to dedicate time and resources to provide outstanding service to our customers. Part of that commitment is ensuring the stewardship of our programs. As good stewards, we are committed to improving payment accuracy, including overpayments, and the continued strength and resilience of our cybersecurity program.

We will consider your overpayment findings and recommendations as part of our Overpayment Review Team discussions and future initiatives. We also remain committed to resolving the cybersecurity deficiencies identified by your audit through risk-based corrective action plans to mitigate risks and strengthen our control environment.

Respectfully,

Martin O'Malley
Commissioner

SOCIAL SECURITY ADMINISTRATION BALTIMORE, MD 21235-0001



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