

Report Summary

Social Security Administration Office of the Inspector General

August 2010



Objectives

- (1) Comprehend and document the sources of data that were collected to report on the performance indicator.
- (2) Identify and test critical controls (both electronic data processing and manual) of systems from which the performance data were generated.
- (3) Test the adequacy, accuracy, reasonableness, completeness, and consistency of the underlying data for the performance indicator.
- (4) Recalculate the measure to ascertain its accuracy.
- (5) Determine whether an alternate performance indicator may provide a more meaningful and/or complete measure of the program or process the Social Security Administration (SSA) is attempting to capture.

To view the full report, visit
<http://www.ssa.gov/oig/ADO/BEPDF/A-15-10-11072.pdf>

Performance Indicator Audit: Environmental Management System (A-15-10-11072)

Background

KPMG audited SSA performance indicator, *Develop and Implement an Agency Environmental Management System*, for Fiscal Year (FY) 2009, which was included in SSA's FY 2009 Performance and Accountability Report (PAR).

The strategic objective related to this performance indicator is *Use 'Green' Solutions to Improve Our Environment*. This indicator is intended to measure/report SSA's compliance with January 2007 Presidential Executive Order (EO) 13423, *Strengthening Federal Environmental, Energy, and Transportation Management*. The EO requires that Federal agencies conduct their environmental, transportation, and energy-related activities in support of their mission. In addition, the EO requires that all agencies implement an Environmental Management System (EMS) as the primary management approach for addressing environmental aspects of internal agency operations and activities.

An EMS is a set of processes and practices that enable an organization to reduce its environmental impacts and increase its operating efficiency. It allows an organization to systematically manage its environmental matters through a continual cycle of planning, implementing, reviewing, and improving the processes and actions that an organization undertakes to meet its business and environmental goals.

Recommendations

We recommend that SSA:

1. Eliminate this performance indicator from inclusion in the performance section of the PAR since it does not measure or assess the relevant outputs, service levels, and outcomes of a specific SSA program or disclose that the performance indicator cannot be measured.
2. Report progress toward implementing an EMS in the Management's Discussion and Analysis section of the PAR or another appropriate reporting vehicle.
3. Report its "green" solutions when the EMS is implemented in FY 2012 (or sooner, as appropriate) and readily quantifiable (either in terms of dollars saved and/or units of pollution that have been eliminated). Such results could then be measured against Federal or comparable commercial benchmarks or Federal expectations for environmental compliance with EO 13423.