

# The Social Security Administration's Compliance with the Digital Accountability and Transparency Act of 2014 as of May 2017

## A-15-17-50250



November 2017

Office of Audit Report Summary

### Objectives

To assess the Social Security Administration's (SSA) (1) completeness, timeliness, quality, and accuracy of Fiscal Year (FY) 2017 second quarter financial and award data it submitted for publication on USASpending.gov and (2) implementation and use of the Government-wide financial data standards established by the Office of Management and Budget (OMB) and Department of the Treasury (Treasury). In addition, we evaluated SSA's compliance with Treasury's *Digital Accountability and Transparency Act of 2014* (DATA Act) Implementation Playbook, Version 2.0, Steps 5 through 8.

### Background

In May 2014, Congress enacted the DATA Act to improve reporting of Federal expenditures and link Federal contract, loan, and grant spending information to agency programs, allowing taxpayers and policymakers to track Federal spending effectively.

The DATA Act requires that agencies post financial and award data on USASpending.gov no later than May 2017. It also requires that Offices of the Inspector General review a sample of financial and award data and submit a report assessing the completeness, timeliness, quality, and accuracy of the data sampled and agencies' implementation and use of the data standards.

### Findings

Generally, we found SSA's FY 2017 second quarter financial and award data submitted for publication on USASpending.gov to be complete, timely, of sufficient quality, and accurate. However, we identified some minor errors in the financial and award data. For example, SSA did not include 127 Case Processing and Management System (CPMS) sample transactions timely. SSA should have included the transactions by April 30, 2017 to meet the timeliness definition for the second quarter; however, SSA did not finish entering all second quarter transactions until May 23, 2017.

In addition, SSA omitted 277 CPMS transactions totaling \$28,296 (less than .01 percent of the total obligated awards) from the File C (award financial data) submission during its reconciliation.

We evaluated SSA's use of the Government-wide financial data standards and determined the Agency's definitions of the data standards agreed with OMB and Treasury guidance.

In addition, we determined SSA's internal controls over source systems, and data management and processes used to report financial and award data on USASpending.gov, were effective. However, we determined that the Senior Accountable Official's assurance statement did not contain all necessary language per OMB guidance. Finally, we determined SSA's DATA Act Plan, Steps 5 through 8, complied with the Playbook requirements.

### Recommendations

We recommend SSA:

1. Implement procedures to record all CPMS obligations.
2. Modify procedures to enter all vendor information into Federal Procurement Data System-Next Generation timely.
3. Modify procedures to extract all CPMS transactions, and perform reconciliations, before submitting data to the Broker.
4. Ensure the Senior Accountable Official's assurance statement includes the required OMB language.

SSA agreed with our recommendations.