

# Performance Indicator Audit: Hearing Requests A-15-12-12115



February 2013

Office of Audit Report Summary

## Objectives

To (1) comprehend and document the sources of data that were collected to report on the specified performance indicator (PI); (2) identify and test critical controls (both electronic data processing and manual) of systems from which the specified performance data were gathered; (3) test the adequacy, accuracy, reasonableness, completeness, and consistency of the underlying data for the specified PI; and (4) recalculate the measure to verify its accuracy.

## Background

We contracted with KPMG, LLP (KPMG) to evaluate one of the Social Security Administration's (SSA) PIs established to comply with the *Government Performance and Results Act of 1993*. KPMG audited the PI, *Complete the Budgeted Number of Hearing Requests*, which was included in SSA's Fiscal Year (FY) 2011 Performance and Accountability Report (PAR).

## Findings

KPMG tested the key internal controls over the Case Processing and Management System, which generates the data supporting the PI. Test work did not identify any findings related to the internal controls over the systems supporting the PI.

KPMG obtained the underlying data supporting the PI and verified that there were 795,424 total hearing requests completed in FY 2011. In addition, KPMG selected a sample of cases closed during the first and last weeks of the FY and verified the accuracy of the cases closed during the FY. KPMG's work did not identify significant findings regarding the adequacy, accuracy, reasonableness, completeness, and consistency of the underlying data for the PI subject to audit. KPMG was able to recalculate the accuracy of the PI without exception.

## Conclusion

Based on the results of KPMG's audit, they believe the PI was adequate, accurate, reasonable, complete, and consistent with the underlying data. In addition, KPMG noted that internal controls over the system supporting the PI were operating effectively.