

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

A-15-20-50917



November 2021

Office of Audit Report Summary

Objectives

To assess the (1) completeness, accuracy, timeliness, and quality of Fiscal Year (FY) 2020 third-quarter financial and award data the Social Security Administration (SSA) 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).

Background

The *Digital Accountability and Transparency Act of 2014* (DATA Act), in part, requires that SSA report financial and award data in accordance with the established Government-wide financial data standards. OMB and Treasury published 59 data definition standards (commonly known as data elements) and required that SSA report financial and award data in accordance with the standards for DATA Act reporting. In accordance with the DATA Act, Treasury began displaying SSA data on USASpending.gov for taxpayers and policy makers.

Inspectors General were required to audit a statistically valid sample of their Agencies' financial and award data. We issued our first report in November 2017, with subsequent reports due on a 2-year cycle, in November 2019 and November 2021.

Findings

SSA's Fiscal Year (FY) 2020 third-quarter (April 1 to June 30, 2020) financial and award data, which totaled over \$288 billion, submitted for publication on USASpending.gov was complete, accurate, timely, and met the Council of the Inspectors General on Integrity and Efficiency's standard of excellent quality. However, of the 250 items we sampled, 2 did not meet Treasury's definition for accuracy. These errors were not significant and would not lead to any material misunderstanding of SSA's financial and award data as reported.

In addition, we evaluated SSA's implementation and use of the Government-wide financial data standards and found the Agency's definitions of the data standards complied with OMB and Treasury guidance.

We also found that SSA processes aggregated financial assistance benefit payments on a monthly basis. This monthly processing is inconsistent with OMB's requirement that agencies report financial assistance awards twice a month.

Recommendation

We recommend SSA seek a waiver from OMB for the twice monthly reporting of financial assistance awards to better align with its own business processes.

SSA agreed with our recommendation.