



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: September 30, 2026

Refer To: 142404

To: Frank Bisignano
Commissioner

From: Michelle L. Anderson
Assistant Inspector General for Audit
as First Assistant

Subject: Post implementation Reviews of Information Technology Investments

The attached final report presents the Office of Audit's results for the subject engagement. The objectives were to determine whether the Social Security Administration (1) conducted required information technology investment reviews and (2) complied with Federal and Agency requirements for information technology reviews it conducted.

Please provide within 60 days a corrective action plan that addresses each recommendation. If you wish to discuss the final report, please call me or have your staff contact Jeffrey Brown, Deputy Assistant Inspector General for Audit.

Attachment

AUDIT REPORT

Objective

The objectives were to determine whether the Social Security Administration (SSA) (1) conducted required information technology (IT) investment reviews and (2) complied with Federal and Agency requirements for IT reviews it conducted.

Background

Office of Management and Budget (OMB) Circular A-130, *Managing Information as a Strategic Resource*, requires that Federal agencies minimize inadequate returns on low-value or high-cost IT investments by periodically reviewing operational systems to determine whether they should retain, modify, replace, or retire investments.¹ In addition, agencies should implement policies and procedures for conducting IT investment reviews to evaluate their use of IT resources.² Evaluating an investment's ability to functionally and economically meet the organization's mission does not end when an agency deploys an investment. Evaluation is a continuous process that ensures an investment supports the users' and agency's needs.

SSA established the Post-implementation Review (PIR) process to evaluate investments and meet OMB requirements.³ After the Agency implements or terminates a project, a PIR provides it an objective evaluation of the investment. According to SSA policy, the Agency reviews an IT system 6 to 18 months after it is fully developed.⁴ The Agency's PIR team is tasked with documenting obstacles that hinder investments—such as unclear business cases or bottlenecks—to identify lessons learned, highlight best practices, and support continuous improvement by providing actionable recommendations. The team should provide a report for each PIR that explains how SSA can improve its investment process across the Agency, which leads to greater accountability and increased maturity in the Agency's IT investment process.

Scope and Methodology

We reviewed SSA's PIR policies and procedures to determine whether they complied with Federal guidance and regulations. We met with subject-matter experts and determined how many projects were eligible for PIRs and the number of PIRs conducted from Fiscal Years (FY) 2021 through 2025. SSA did not conduct any PIRs after November 2024.

We conducted detailed analysis of the nine PIRs SSA conducted in FYs 2024 and 2025 to determine whether each PIR met Federal and Agency requirements. For more information about our scope and methodology, see Appendix A.

¹ OMB, *Capital Programming Guide*, Circular No. A-11, sec. III.3.3.2, p. 49 (August 2025).

² OMB, *Managing Information as a Strategic Resource*, Circular No. A-130, sec. 5(b)(2)(d), p. 9 (July 2016).

³ SSA, *IT Guide to Capital Planning and Investment Control*, sec. 11.4, p. 24 (May 31, 2024).

⁴ SSA, *IT Guide to Capital Planning and Investment Control*, sec. 11.4, p. 24 (May 31, 2024).

Results of Review

SSA conducted 45 PIRs from FYs 2021 through 2025, but it did not conduct any PIRs after November 2024, even though it completed IT projects that were eligible for review. Further, SSA did not comply with Federal and Agency requirements for the PIRs it conducted.

SSA documented its PIR process, including requirements to systematically select investments for review; evaluate cost and schedule variance; and consider indicators of fraud, waste, and abuse. However, SSA did not

- document whether it determined the projects achieved their overall objectives or whether systems should be retained, modified, replaced, or retired or
- provide a final comprehensive report as evidence the PIR team completed four PIRs.

In addition, though SSA's policies and procedures specify how long the PIR effort should take to complete, SSA's policy on when it should conduct PIRs does not align with OMB guidance.

Post-implementation Reviews

OMB requires that Federal agencies periodically conduct IT investment reviews to evaluate how it uses IT resources.⁵ To comply with the OMB requirement, SSA established its PIR process.⁶ From FYs 2021 through 2025, SSA conducted 45 PIRs (see Table 1).

Table 1: IT Projects Eligible for PIR and PIRs Conducted FYs 2021 through 2025

FY	Number of Projects Eligible for PIRs	Number of PIRs Conducted	Projects with PIRs
2021	78	18	23.1%
2022	173	9	5.2%
2023	89	9	10.1%
2024	137	6	4.4%
2025	432	3	0.7%

SSA did not conduct any PIRs after November 2024 even though it completed IT projects during that time that were eligible for a PIR. All staff responsible for conducting PIRs retired or accepted reassignments in FY 2025 and did not have time to transfer their knowledge or expertise to new staff. SSA stopped conducting PIRs after November 2024 because it did not have a process in place to ensure the PIR process continued after a major personnel disruption. In January 2026, subject-matter experts informed us they were developing a new PIR program.

Because SSA did not continue conducting PIRs, it did not comply with OMB and Agency requirements. Without the information and insights provided by PIRs, SSA management cannot make informed decisions about the effectiveness, efficiency, and overall success of IT investments or identify opportunities to improve the investment process.

⁵ OMB, *Capital Programming Guide*, Circular No. A-11, sec. III.3.3.2, p. 49 (August 2025).

⁶ SSA, *IT Guide to Capital Planning and Investment Control*, sec. 1.1, p. 4 (May 31, 2024).

Assessment of Overall Project Objective

According to OMB guidance, a PIR should determine whether a project meets its objectives and expected benefits as well as the agency's strategic goals.⁷ For example, the PIR team should determine whether the agency achieved project goals and deliverables and whether it deviated from the original plan.

For five of the nine PIRs SSA conducted in FYs 2024 and 2025, the PIR team assessed certain factors of the projects, such as cost and schedule; however, the team did not document its assessments of the overall project objectives or determine whether the system should be retained, modified, replaced, or retired.

SSA's policy does not require that the PIR team determine whether the project meets its overall objective or specifically state whether the system should be retained, modified, replaced, or retired. If SSA does not document the team's assessment of the overall project objective, senior leadership will not have the information it needs to determine whether the project has realized its planned mission or assess how it can improve its investment process for future projects.

Documentation of Post-implementation Reviews

Agencies must retain IT oversight and compliance records for 5 years after the project/activity/transaction is completed or superseded. Longer retention is authorized if required for business use.⁸ SSA guidance emphasizes the importance of the final PIR report as the method SSA uses to assess and improve its overall IT investment process.⁹ Specifically, SSA's *IT Investment Process (ITIP) Post Implementation Review (PIR) Policies & Procedures* states "... the final output, which is the completed report with actionable insights that explain[s] ... how SSA can improve other investments across the Agency."¹⁰

SSA could not provide a final report as evidence of PIR completion for four of nine PIRs conducted in FYs 2024 and 2025. SSA did not have a standardized process for retaining PIR documents. SSA relies on a shared internal website for PIR document storage. The site does not have controls that link data from Agency dashboards to the source document, and PIR report files are distinct from the data in the summary dashboard.

Without complete documentation, SSA cannot determine whether a PIR was completed, when the PIR began and ended, what was assessed, whether the project met its goals, or whether the PIR team identified any lessons learned or made recommendations for improvement.

⁷ OMB, *Capital Programming Guide*, Circular No. A-11, sec. III.3.3, p. 47 (August 2025).

⁸ National Archives and Records Administration, *General Records Schedule 3.1: General Technology Management Records*, Item 040 (November 2019).

⁹ SSA, *IT Investment Process (ITIP) Post Implementation Review (PIR) Policies & Procedures*, sec. 3 (July 2024).

¹⁰ SSA, *IT Investment Process (ITIP) Post Implementation Review (PIR) Policies & Procedures*, sec. 2 (July 2024).

Post-implementation Review Timelines

OMB guidance states an investment review usually occurs either after a system has been in operation for about 6 months or immediately following the investment's termination.¹¹ In contrast, SSA guidance allows 6 to 18 months after systems are fully developed.¹²

Of the nine PIRs we reviewed, five did not begin within 6 months of the project's finish date. Specifically, according to SSA's documentation, one began before the project finish date, and four began between 17 and 31 months after the project finish date. For the remaining four PIRs, we could not determine when the project ended and the PIR began because the Agency could not provide evidence to show the project finish or PIR start date (see Table 2).

Table 2: PIR Timelines

Investment	Project Finish Date	PIR Start Date	Months from Project Finish to PIR Start
Investment 1	9/30/2021	5/14/2024	31
Investment 2	9/30/2021	10/23/2023	25
Investment 3	9/30/2022	3/22/2024	18
Investment 4	9/30/2022	2/29/2024	17
Investment 5	9/30/2024	8/15/2024	-1
Investment 6	9/30/2020	Not Available	Not Available
Investment 7	6/9/2023	Not Available	Not Available
Investment 8	9/30/2024	Not Available	Not Available
Investment 9	Not Available	Not Available	Not Available

If SSA does not conduct PIRs, it will not reap the benefits of the PIR process. A PIR conducted too soon after SSA implements an investment may not capture the full benefits of the new system, properly assess the impact, or determine whether the investment was successful. In contrast, if SSA conducts a PIR too late, SSA may not be able to apply lessons learned to improve its investment process.

We are not making a formal recommendation for this observation, and SSA can act in response to this information as it deems appropriate. We suggest SSA update policy and procedures to include specific requirements for when it should start PIRs, in accordance with OMB guidance.

Conclusion

SSA has an opportunity to strengthen its IT investment oversight by revitalizing its PIR process. Without a robust PIR process, SSA risks diminished transparency and missed opportunities for operational efficiency. By implementing our recommendations, SSA leadership can obtain better information about its IT investments and make more informed, data-driven decisions about current and future projects. This will enable SSA to maximize the benefits and value of its IT resources.

¹¹ OMB, *Capital Programming Guide*, Circular No. A-11, sec. III.3.3.2, p. 49 (August 2025).

¹² SSA, *IT Guide to Capital Planning and Investment Control*, sec. 11.4, p. 24 (May 2024).

Recommendations

We recommend SSA:

1. Establish a component or team with a sufficient number of qualified personnel to conduct PIRs for IT investments.
2. Implement a process to mitigate the loss of institutional knowledge due to staff departures.
3. Update policy and procedures to require that PIRs document whether projects achieved their overall objective and whether the system should be retained, modified, replaced, or retired, in accordance with OMB guidance.
4. Establish and enforce a standardized process for documenting and retaining PIR documents.

Agency Comments

SSA agreed to implement our recommendations; see Appendix B.

APPENDIX A – SCOPE AND METHODOLOGY

To accomplish our objective, we did the following.

- Reviewed applicable Federal guidance related to post-implementation reviews (PIR) including the following.
 - Office of Management and Budget (OMB) Circular A-130, *Managing Information as a Strategic Resource* (July 2016)
 - OMB Circular A-11, *Capital Programming Guide* (2025)
- Reviewed the Social Security Administration's (SSA) policies, procedures, and documentation pertaining to PIRs.
- Reviewed the documentation for PIRs completed between October 1, 2023 and September 30, 2025.
- Interviewed SSA personnel responsible for PIRs.

We conducted our audit from December 2025 through August 2026. The principal entity we reviewed was the Technology and Financial Support Branch within the Division of Financial Management, under the Chief Financial Officer.

We assessed the reliability of the data by interviewing SSA personnel and inquiring about PIR project completion. We then compared PIR documentation on the SSA shared site with summary metrics from a shared Agency dashboard. Although we identified deficiencies with the existence of some documents, we determined the data were sufficiently reliable for the purpose of the review.

We assessed the significance of internal controls necessary to satisfy the audit objective. This included an assessment of the five internal control components: control environment, risk assessment, control activities, information and communication, and monitoring. In addition, we reviewed the principles of internal controls associated with the audit objective. We identified the following components and principles as significant to the audit objective.

- Component 1: Control Environment
 - Principle 1: Demonstrate commitment to integrity and ethical values
 - Principle 3: Establish structure, responsibility, and authority
 - Principle 5: Enforce accountability
- Component 2: Risk Assessment
 - Principle 6: Define objectives and risk tolerances
 - Principle 8: Assess fraud risk

- Component 3: Control Activities
 - Principle 10: Design control activities
 - Principle 12: Implement control activities
- Component 4: Information and Communication
 - Principle 13: Use quality information
 - Principle 14: Communicate internally
- Component 5: Monitoring
 - Principle 16: Perform monitoring activities
 - Principle 17: Evaluate issues and remediate deficiencies

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and conduct the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusion based on our audit objective.

APPENDIX B – AGENCY COMMENTS



MEMORANDUM

Date: September 25, 2026

Refer To: TQA-1

To: Michelle L. Anderson
Assistant Inspector General for Audit as First Assistant



From: Chad Poist
Chief Risk Officer

Subject: Office of the Inspector General Draft Memorandum "Post-implementation Reviews of Information Technology Investments" (142404) -- INFORMATION

Thank you for the opportunity to review the draft report. We agree with the recommendations.

Please let me know if I can be of further assistance. You may direct staff inquiries to Amy Gao, Director of the Audit Liaison Staff.

SOCIAL SECURITY ADMINISTRATION BALTIMORE, MD 21235-0001