



SOCIAL SECURITY
Office of the Inspector General

MEMORANDUM

Date: May 16, 2001

Refer To: ICN 31136-23-155

To: Larry G. Massanari
Acting Commissioner
of Social Security

Inspector General

Subject: Performance Measure Review: Reliability of the Data Used to Measure the Accuracy of Earnings Posted (A-03-00-10004)

The attached final report presents the results of our audit. Our objective was to assess the reliability of the Social Security Administration's data used to measure the percent of earnings posted correctly in Fiscal Year 1999. Measuring the percent of earnings posted correctly is one of the performance indicators developed to meet the requirements of the Government Performance and Results Act of 1993.

Please comment within 60 days from the date of the memorandum on corrective action taken or planned on each recommendation. If you wish to discuss the final report, please call me or have your staff contact Steven L. Schaeffer, Assistant Inspector General for Audit, at (410) 965-9700.

James G. Huse, Jr.

Attachment

**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**PERFORMANCE MEASURE REVIEW:
RELIABILITY OF THE DATA USED
TO MEASURE THE ACCURACY
OF EARNINGS POSTED**

May 2001

A-03-00-10004

AUDIT REPORT



Mission

We improve SSA programs and operations and protect them against fraud, waste, and abuse by conducting independent and objective audits, evaluations, and investigations. We provide timely, useful, and reliable information and advice to Administration officials, the Congress, and the public.

Authority

The Inspector General Act created independent audit and investigative units, called the Office of Inspector General (OIG). The mission of the OIG, as spelled out in the Act, is to:

- Conduct and supervise independent and objective audits and investigations relating to agency programs and operations.**
- Promote economy, effectiveness, and efficiency within the agency.**
- Prevent and detect fraud, waste, and abuse in agency programs and operations.**
- Review and make recommendations regarding existing and proposed legislation and regulations relating to agency programs and operations.**
- Keep the agency head and the Congress fully and currently informed of problems in agency programs and operations.**

To ensure objectivity, the IG Act empowers the IG with:

- Independence to determine what reviews to perform.**
- Access to all information necessary for the reviews.**
- Authority to publish findings and recommendations based on the reviews.**

Vision

By conducting independent and objective audits, investigations, and evaluations, we are agents of positive change striving for continuous improvement in the Social Security Administration's programs, operations, and management and in our own office.



SOCIAL SECURITY
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Subject: Performance Measure Review: Reliability of the Data Used to Measure the Accuracy of Earnings Posted (A-03-00-10004)

The Government Performance and Results Act of 1993 (GPRA), Public Law 103-62, requires the Social Security Administration (SSA) to develop performance indicators that assess the relevant service levels and outcomes of each program activity. GPRA also calls for a description of the means employed to verify and validate the measured values used to report on program performance. The objective of this audit was to assess the reliability of SSA's data used to measure the following Fiscal Year (FY) 1999 GPRA performance indicator.

Percent of earnings posted correctly:

Percent without errors – 99.0 (GPRA goal: 99.0 percent)

BACKGROUND

SSA's FY 1999 Annual Performance Plan (APP) contains performance indicators related to its strategic goal of making SSA program management the best in business, with zero tolerance for fraud and abuse. One of the performance indicators cited in the APP was to achieve a 99-percent accuracy rate on earnings items posted correctly. In the Agency's Revised Final Performance Plan for FY 2000, SSA changed the wording of this performance indicator. The performance indicator now reads, "percent of earnings posted correctly." SSA's basis for the change was to clarify what it had actually been measuring and continued to measure for FY 2000, namely, earnings dollars.

The Office of Quality Assurance and Performance Assessment (OQA) annually reviews the accuracy of earnings posted to either the Master Earnings File (MEF) or the Earnings Suspense File (ESF). OQA measures SSA's accuracy in extracting individual earnings from the reports submitted by employers and self-employed individuals by comparing the reported earnings to earnings posted to the MEF and ESF. Accuracy is based on the correctness of the earnings information in the MEF and ESF when

compared to an individual's W-2¹ microfilm record. The final accuracy rate used in SSA's Accountability Report measures the percent of dollar value posted correctly to individual accounts in the MEF.

The ESF primarily consists of wage items employers submitted to SSA that cannot be posted to the MEF because the name/Social Security number do not match validation criteria within SSA's systems. Between 1937 and 1998, the ESF grew to about 219 million reports of individual earnings with a value of about \$291 billion.² For Tax Year (TY) 1998 alone, there were over 7 million earnings items with a value over \$31 billion in the ESF. Employer and employee errors in reporting wages are the main causes of the ESF's growth and size.

OQA draws its sample from employer-submitted wage reports (paper and magnetic media W-2s) and self-employed individual's earnings for a given TY. OQA calculates the accuracy of earnings posted in three ways: dollars posted correctly to the MEF, dollars posted correctly to the ESF, and dollars posted correctly to the MEF/ESF. OQA provides these three accuracy rates to the Office of Financial Policy and Operations (OFPO). Using the most recent TY data, OFPO projects the MEF accuracy rate to MEF-only earnings (total earnings less ESF earnings) and divides this new number by the total earnings. These results are then reported in SSA's Accountability Report and the APP. At the time of our audit, OQA's most recent earnings data were for TY 1996. In TY 1996, SSA processed approximately 240 million individual earnings reports.

RESULTS OF REVIEW

The data SSA used to report on the percentage of earnings posted correctly were accurate and reliable. However, we did note several areas where SSA could improve the definition of what was being measured as well as internal controls over the process used to determine the accuracy rate. Specifically, we determined SSA used TY 1996 data to report FY 1999 performance. Although SSA may be using the best available data in its reporting, the measure is misleading if the source of the data is not disclosed since SSA is actually reporting on TY 1996 accuracy. We also identified undocumented steps in SSA's process, which showed improvements can be made to internal controls over the process used to determine the accuracy rate.

PERFORMANCE MEASURE DATA WERE ACCURATE AND RELIABLE

We performed tests on the accuracy and reliability of the TY 1996 data and reviewed SSA's procedures to determine the accuracy rate reported. We found the data SSA used in calculating the percentage of earnings posted correctly were accurate and reliable. To test the performance measure data, we selected a random sample of

¹ Internal Revenue Service Form W-2, *Wage and Tax Statement*.

² Figures provided by the Office of System Design and Development. ESF figures for TY 1999 were not completed at the time of our review.

300 items from OQA's data base of 800 wage items taken from various wage report media.³ OQA compared the information in its data base to the MEF and ESF to determine whether wage items SSA received were correctly posted. SSA used the results of the match to calculate an earnings posting accuracy rate for the TY 1996 data. We re-performed this match using our 300 sample items and projected our sample results to the population to estimate the number of wage items SSA properly processed. As a result, we estimate SSA staff properly processed 792 of the 800 sample wage items.

We also reviewed SSA's selection of the 800 sample wage items from TY 1996 as well as the projection of the MEF-only sample results to TY 1998 data. The resulting projection provides the earnings accuracy rate reported to Congress. Our review of both the sample selection and later projection found no material errors that would impair the reliability of the earnings accuracy figure SSA reported.

SSA COULD PROVIDE MORE INFORMATION ON THE PERIOD BEING MEASURED

We determined SSA's performance indicator for earnings accuracy did not disclose sufficient information for the reader to understand what period was being represented in the measure. GPRA requires Federal agencies to clearly define the components of each performance measure so the measure reflects the intent of the established goal and allows for the performance measure to be validated. Although we are not questioning SSA's methodology for calculating the performance indicator, we do not believe the performance indicator, as defined by SSA, fully informs the public.

In its FY 1999 Accountability Report, SSA did not disclose the baseline data used to calculate this accuracy rate. The Accountability Report states "SSA met its FY 1999 goal of correctly posting 99 percent of TY 1998 earnings." However, SSA did not report it used TY 1996 earnings data to arrive at the posting accuracy rates for all three reporting media and then applied this TY 1996 accuracy rate to the TY 1998 data to arrive at the FY 1999 earnings accuracy rate of 99 percent. As a result, SSA's FY 1999 earnings performance indicator did not represent earnings accuracy for FY 1999.

When asked about the use of TY 1996 data, SSA staff stated they were unable to calculate a more current accuracy rate. SSA cannot select sample cases for review from each reporting medium until all wage reports and self-employment income information have been (1) received and processed, (2) posted to the MEF and ESF, (3) recorded on microfilm, and (4) filed in the Office of Central Operations. The last reporting medium for TY 1997 was not available for sampling until February 2000.

³ Paper W-2s, electronic magnetic media W-2s, and self-employment reports.

INTERNAL CONTROLS COULD BE BETTER MONITORED AND DOCUMENTED

Our review of internal controls for preparing the performance indicator found SSA needed to strengthen monitoring and maintain additional documentation. GPRA requires that agencies "describe the means to be used to verify and validate measured values." Furthermore, Office of Management and Budget (OMB) Circular A-123, *Management Accountability and Control*, requires "documentation for transactions, management controls, and other significant events must be clear and readily available for examination." OMB defines management controls as the organization, policies, and procedures agencies use to reasonably ensure reliable and timely information is obtained, maintained, reported and used for decisionmaking. Therefore, agencies must establish a clear methodology for verifying performance measure values and retain the appropriate documentation to enable an audit of their performance measure values based on the methodology.

Our review of OQA's internal control monitoring found OQA did not review the earnings data base for accuracy and reliability after all the wage report information had been entered. In our sample of 300 earnings items, we found three dollar-entry mistakes and three clerical mistakes in the TY 1996 data base. For example, an input error by one analyst led to a \$32,505.27 erroneous wage entry in the data base, when the actual wage item was for \$35,025.27. Although we determined these data input errors had no effect on W-2 reported earnings or earnings posted to the MEF for TY 1996, they did show that no control existed to verify the accuracy of the information in the earnings data base.

We also found other areas where management controls and documentation could be improved. For example, each year, OQA develops an earnings posting accuracy rate based on a random sample of wage items. However, when we requested a copy of the sampling plan to verify the sampling methodology OQA used in calculating the earnings accuracy rate for the FY 1999 Accountability Report, we were told OQA did not have an approved sampling plan. Although OQA maintained the program files and various statistical spreadsheets to support the earnings accuracy rate calculations, a sampling plan would have indicated SSA management's certification that the estimation methodology was technically sound and the plan should result in sufficient evidence to meet the performance measure objective. Because there were insufficient management controls and documentation, we were unable to determine whether SSA management had reviewed and approved the underlying sampling methodology being used for calculating the performance measure.

We also reviewed OQA's policies and procedures related to validating the wage items posted to the MEF and ESF. OQA's earnings accuracy methodology requires that a Detailed Earnings Query (DEQY)⁴ be obtained for each earnings record contained in its sample. However, we found no evidence that OQA reviewed a DEQY for

⁴ The DEQY is an immediate response on-line query that displays requested earnings information and related data. The data displayed on the DEQY printout is extracted from the MEF and/or the Employer Identification File.

190 (63 percent) of the 300 items contained in the TY 1996 sample. Most of the missing DEQYs represented electronic magnetic media and self-employment income reports that were contained in the TY 1996 sample. When we asked about the missing DEQY printouts, an OQA analyst told us this lack of documentation was a one-time occurrence, and the policy is to maintain a printed copy of the DEQY when they took their sample. Without a printed copy of the DEQY, there is no reliable means to check the work for accuracy and completeness. In addition, such documentation provides an audit trail for future reviews.

CONCLUSIONS AND RECOMMENDATIONS

We found the data SSA used to report on the percentage of earnings posted correctly were accurate and reliable. However, our review showed that (1) SSA should disclose the measure reports on TY 1996 data and (2) internal controls for preparing the performance measure need improved guidelines and appropriate monitoring. GPRA requires Federal agencies to clearly define the components of each performance measure so the measure reflects the intent of the established goal and allows for the performance measure to be validated. Furthermore, OMB Circular A-123 requires agencies to maintain policies and procedures that reasonably ensure that reliable and timely information is obtained, maintained, reported and used for decisionmaking.

To improve the usefulness of this performance measure as well as the underlying support for reported results, we recommend that SSA take the following corrective actions.

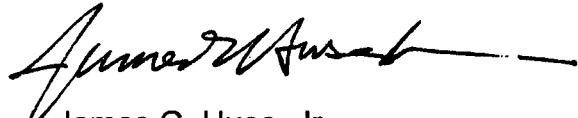
1. Fully disclose the time period of the source data used in the computation of the accuracy rate in all future performance reports.
2. Prepare and maintain an approved sample plan documenting the sampling methodology used for both reference and testing purposes.
3. Prepare and maintain documentation of the performance measurement process, which could include a printed DEQY for each earnings record contained in the sample, and retain performance measure documentation for at least 3 years to allow for the timely verification of the performance measure values.

AGENCY COMMENTS

SSA agreed with our recommendations. In response to the Recommendation 1, SSA agreed to fully disclose the time period of the source data used in computing the accuracy rate in all future reports. Regarding Recommendation 2, SSA noted it has a written sampling plan the OIG statistician agreed was statistically sound. Finally, SSA agreed with Recommendation 3, and indicated that its policy is to obtain and retain documentation of the process for at least 3 years.

OFFICE OF THE INSPECTOR GENERAL RESPONSE

We commend SSA for its plans to implement our recommendations. However, we would like to re-emphasize our finding that, at the time of our review, SSA did not provide an approved written sampling plan. Although we were able to determine how the statistics were calculated after we reviewed assorted documentation, we continue to believe an approved sampling plan is necessary. The sampling plan would have indicated SSA management's certification that the estimation methodology was technically sound and reliable, thereby resulting in sufficient evidence to meet the performance measure objective. As we stated, because of insufficient management controls and documentation, we were unable to determine whether SSA management had reviewed and approved the underlying sampling methodology that was used to calculate the performance measure.



James G. Huse, Jr.

Appendices

APPENDIX A - Scope and Methodology

APPENDIX B - Acronyms

APPENDIX C – Agency Comments

APPENDIX D – OIG Contacts and Staff Acknowledgements

Scope and Methodology

We conducted this review to assess the reliability of the Social Security Administration (SSA) performance data used to measure the percent of earnings posted correctly.

To test the accuracy and reliability of SSA's performance data, we

- obtained three separate Tax Year 1996 data bases (one for each reporting medium) from the Office of Quality Assurance and Performance Assessment (OQA) containing the results of its annual review of 800 individual earnings reports representing \$9,361,892 in paid Federal Insurance Contributions Act (FICA) taxes;¹
- reviewed OQA's sampling methodology and, due to the lack of sampling documentation, performed alternate procedures by analyzing various program files and statistical spreadsheets;
- selected a random sample of 300 earnings reports, representing \$3,440,892 in paid FICA taxes, from OQA's data base;
- reviewed each W-2 microfilm document to verify the earnings dollars were posted to the OQA data base, and all other pertinent data were recorded correctly to the data base;
- determined whether the amount of FICA earnings agreed with the amount shown on the sample numberholder's Master Earnings File (MEF);
- determined whether the numberholder's earnings were shown on the Earnings Suspense File (ESF);
- reviewed sample item case files and all other pertinent documentation with OQA analysts and discussed the earnings record findings with them;
- re-calculated and verified earnings item output reported on the Epoxy Accounting Statistics Report;² and

¹ OQA's sample of 800 reports includes 300 paper W-2 records, 250 electronic magnetic media records and 250 self-employment income records.

² Epoxy is a system designed to provide management information from the Earnings Record Maintenance System.

- projected the results of our sample to the 800 earnings reports contained in OQA's data base population (shown in the table below). We calculated the noncompliant dollar amount by taking the associated dollar value of the error (\$2,581), dividing this number by our sample dollar value (\$3,440,892), and multiplying the result (.00075) by the total dollar value of the population (\$9,361,892). We estimate the error value in this population to be \$7,022.

Earnings Accuracy Sample Results and Projections	
Population Size	800
Sample Size	300
Attribute Projection	
Sample Records Not Fully Supported	3
Projection of Records Not Fully Supported	8
Projection Lower Limit	3
Projection Upper Limit	21

Note: All precision figures were calculated at the 95-percent confidence level.

In conducting this audit, we also:

- reviewed SSA's Accountability Report for Fiscal Year (FY) 1999, Annual Performance Plan for FYs 1999 and 2000, and Revised Final Performance Plan for FY 2000 to determine the baseline data, definition, and data source for the performance indicator;
- reviewed pertinent Government Performance and Results Act and Office of Management and Budget laws and regulations;
- interviewed OQA policy and program staff to document the methodologies and procedures used to produce performance data for this indicator;
- interviewed OQA analysts to gain an understanding of the earnings posting process, the composition of OQA's data base, the statistical methods used, and other relevant matters; and
- reviewed Office of Financial Policy and Operations worksheets and calculations that (1) applied the OQA MEF accuracy rate to the MEF-only Tax Year 1998 earnings (total earnings less ESF earnings) and (2) divided this new number by total earnings.

We reviewed those internal controls related to our audit objective. We did not test the information management systems to verify the completeness and accuracy of the data base files SSA provided or verify the reliability of the Tax Year 1998 ESF earnings used in the final projection. We conducted our work at the Mid-Atlantic program service center in Philadelphia, Pennsylvania, and the OQA office in Woodlawn, Maryland. We conducted the field work from November 1999 to October 2000. The entity audited was OQA within the Office of the Deputy Commissioner for Finance, Assessment and Management. We performed our audit in accordance with generally accepted government auditing standards.

Acronyms

APP	Annual Performance Plan
DEQY	Detailed Earnings Query
ESF	Earnings Suspense File
FICA	Federal Insurance Contributions Act
FY	Fiscal Year
GPRA	Government Performance and Results Act
MEF	Master Earnings File
OFPO	Office of Financial Policy and Operations
OMB	Office of Management and Budget
OQA	Office of Quality Assurance and Performance Assessment
SSA	Social Security Administration
TY	Tax Year

Agency Comments



SOCIAL SECURITY

MEMORANDUM

Date: April 10, 2001

Refer To: SIJ-3

To: James G. Huse, Jr.
Inspector General

From: Larry G. Massanari
Acting Commissioner of Social Security

Subject: Office of the Inspector General Draft Report, "Performance Measure Review: Reliability of the Data Used to Measure Accuracy of Earnings Items Posted" (A-03-00-10004)—INFORMATION

Our comments on the subject draft report are attached. If your staff has any questions, they may contact Robert Berzanski on extension 52675.

Attachment;
SSA Response

**COMMENTS OF THE SOCIAL SECURITY ADMINISTRATION (SSA) ON
THE OFFICE OF THE INSPECTOR GENERAL (OIG) DRAFT REPORT,
"PERFORMANCE MEASURE REVIEW: RELIABILITY OF THE DATA USED TO
MEASURE ACCURACY OF EARNINGS ITEMS POSTED" (A-03-00-10004)**

We appreciate the opportunity to comment on the draft report. Following are our comments on the recommendations.

OIG Recommendation 1

Fully disclose the time period of the source data used in the computation of the accuracy rate in all future performance reports.

Comment

We agree. SSA will ensure that the recommendation to fully disclose the time period of the source data used in the computation of the accuracy rate is adhered to in all future reports.

OIG Recommendation 2

Prepare and maintain an approved sample plan documenting the sampling methodology used for both reference and testing purposes.

Comment

We agree. SSA does have a written sampling plan that OIG statisticians agreed was statistically sound.

OIG Recommendation 3

Prepare and maintain documentation of the performance measurement process, that could include a printed Detailed Earnings Query for each earnings record contained in the sample, and retain performance measure documentation for at least three years to allow for the timely verification of the performance measure values.

Comment

We agree. SSA retains documentation of the process for at least 3 years. SSA's policy is to obtain and retain the documentation; e.g., detailed earnings queries (DEQY) for each earnings record in the sample used to compute the performance measure. As the report stated, the missing documents (DEQYs) for part of the sample in the 1996 review was a "one-time occurrence."

OIG Contacts and Staff Acknowledgements

OIG Contacts

Kimberly A. Byrd, Acting Director, Operational Audit Division, (205) 801-1605

Walter Bayer, Deputy Director, (215) 597-4080

Acknowledgments

In addition to those named above:

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Walter Mingo, Auditor

Kimberly Beauchamp, Writer/Editor

Brennan Kraje, Statistician

For additional copies of this report, please contact the Office of the Inspector General's Public Affairs Specialist at (410) 966-5998. Refer to Common Identification Number A-03-00-10004.

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AFGE General Committee	9
President, Federal Managers Association	1
Regional Public Affairs Officer	1
Total	97

Overview of the Office of the Inspector General

Office of Audit

The Office of Audit (OA) conducts comprehensive financial and performance audits of the Social Security Administration's (SSA) programs and makes recommendations to ensure that program objectives are achieved effectively and efficiently. Financial audits, required by the Chief Financial Officers Act of 1990, assess whether SSA's financial statements fairly present the Agency's financial position, results of operations, and cash flow. Performance audits review the economy, efficiency, and effectiveness of SSA's programs. OA also conducts short-term management and program evaluations focused on issues of concern to SSA, Congress, and the general public. Evaluations often focus on identifying and recommending ways to prevent and minimize program fraud and inefficiency.

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The Office of Executive Operations (OEO) supports the Office of the Inspector General (OIG) by providing information resource management; systems security; and the coordination of budget, procurement, telecommunications, facilities and equipment, and human resources. In addition, this office is the focal point for the OIG's strategic planning function and the development and implementation of performance measures required by the Government Performance and Results Act. OEO is also responsible for performing internal reviews to ensure that OIG offices nationwide hold themselves to the same rigorous standards that we expect from the Agency, as well as conducting employee investigations within OIG. Finally, OEO administers OIG's public affairs, media, and interagency activities and also communicates OIG's planned and current activities and their results to the Commissioner and Congress.

Office of Investigations

The Office of Investigations (OI) conducts and coordinates investigative activity related to fraud, waste, abuse, and mismanagement of SSA programs and operations. This includes wrongdoing by applicants, beneficiaries, contractors, physicians, interpreters, representative payees, third parties, and by SSA employees in the performance of their duties. OI also conducts joint investigations with other Federal, State, and local law enforcement agencies.

Counsel to the Inspector General

The Counsel to the Inspector General provides legal advice and counsel to the Inspector General on various matters, including: 1) statutes, regulations, legislation, and policy directives governing the administration of SSA's programs; 2) investigative procedures and techniques; and 3) legal implications and conclusions to be drawn from audit and investigative material produced by the OIG. The Counsel's office also administers the civil monetary penalty program.