



Office *of the* Inspector General

SOCIAL SECURITY ADMINISTRATION

Evaluation Report

Digital Accountability and
Transparency Act Readiness

A-15-17-50148 / October 2016

OIG Office of the Inspector General
SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: October 21, 2016

Refer To:

To: The Commissioner

From: Acting Inspector General

Subject: Digital Accountability and Transparency Act Readiness (A-15-17-50148)

The attached final report presents the results of the Office of Audit's review. The objective was to gain an understanding of the processes, systems, and controls the Social Security Administration implemented, or plans to implement, to report financial and payment data in accordance with the requirements of the *Digital Accountability and Transparency Act of 2014*.

If you wish to discuss the final report, please call me or have your staff contact Rona Lawson, Assistant Inspector General for Audit, at 410-965-9700.



Gale Stallworth Stone

Attachment

Digital Accountability and Transparency Act Readiness

A-15-17-50148



October 2016

Office of Audit Report Summary

Objective

To gain an understanding of the processes, systems, and controls the Social Security Administration (SSA) had implemented, or planned to implement, to report financial and payment data in accordance with the requirements of the *Digital Accountability and Transparency Act of 2014* (DATA Act).

Background

In May 2014, Congress enacted the DATA Act. The DATA Act (1) expanded the *Federal Funding Accountability and Transparency Act of 2006* by disclosing direct Federal agency expenditures to enable taxpayers and policy makers to track Federal spending more effectively, (2) established Government-wide data standards for financial data, (3) simplified reporting for entities that receive Federal funds, (4) improved the quality of data submitted to USASpending.gov, and (5) applied approaches developed by the Recovery Accountability and Transparency Board to spending across the Government.

The Office of the Inspector General's (OIG) first report is due in November 2016; however, SSA is not required to submit spending data in compliance with the DATA Act until May 2017. Therefore, we performed a readiness review to help ensure the success of the DATA Act's implementation.

Conclusions

We determined SSA's DATA Act Implementation Plan Steps 1 through 4 complied with the requirements of Treasury's *DATA Act Implementation Playbook, Version 2.0* (Playbook). We reviewed SSA's compliance with the Playbook's first four steps, as the remaining four steps were in process as of August 2016. We will review the remaining steps, including the data actually reported by SSA, in our November 2017 report to Congress.

Based on the results of our review, as of August 2016, we had no concerns with SSA's DATA Act implementation to date. However, we noted three expected challenges and areas of concern identified by SSA and included in its DATA Act Implementation Plan. SSA is aware of these challenges and is developing workaround solutions for each of these concerns.

TABLE OF CONTENTS

Objective	1
Background	1
DATA Act.....	1
DATA Act Implementation Playbook	2
Federal Audit Executive Council DATA Act Readiness Review Guide.....	3
SSA DATA Act Implementation Plan.....	3
Results of Review	3
Overall Assessment of SSA’s DATA Act Implementation Plan.....	3
Step 1: Organize Team.....	3
Step 2: Review List of Elements and Participate in DATA Standardization Process	4
Step 3: Perform Inventory of Agency Data and Associated Business Processes	4
Step 4: Design and Strategize	4
Overall Assessment of SSA’s DATA Act Readiness for Future Required OIG Reviews	5
Agency Concerns	5
Government Accountability Office Report.....	6
Conclusions.....	6
Agency Comments.....	6
Appendix A – Council of Inspectors General Letter	A-1
Appendix B – Scope and Methodology	B-1
Appendix C – Implementation Steps 1-4	C-1
Appendix D – Agency Comments.....	D-1

ABBREVIATIONS

CIGIE	Council of the Inspectors General on Integrity and Efficiency
DATA Act	<i>Digital Accountability and Transparency Act of 2014</i>
FAEC	Federal Audit Executive Council
FSSP	Federal Shared Service Providers
GAO	Government Accountability Office
OIG	Offices of Inspector General
OMB	Office of Management and Budget
Plan	Implementation Plan
Playbook	<i>DATA Act Implementation Playbook, Version 2.0</i>
Pub. L. No.	Public Law Number
SSA	Social Security Administration
Treasury	Department of the Treasury

OBJECTIVE

Our objective was to gain an understanding of the processes, systems, and controls the Social Security Administration (SSA) had implemented, or planned to implement, to report financial and payment data in accordance with the requirements of the *Digital Accountability and Transparency Act of 2014* (DATA Act).¹

BACKGROUND

DATA Act

In May 2014, Congress enacted the DATA Act.² The purpose of the DATA Act was as follows.³

1. Expanded the *Federal Funding Accountability and Transparency Act of 2006*⁴ by disclosing direct Federal agency expenditures and linking Federal contract, loan, and grant spending information to programs of Federal agencies to enable taxpayers and policymakers to track Federal spending more effectively.
2. Established Government-wide data standards for financial data and provided consistent, reliable, and searchable Government-wide spending data that are displayed accurately for taxpayers and policymakers on USASpending.gov.
3. Simplified reporting for entities that receive Federal funds by streamlining reporting requirements and reducing compliance costs while improving transparency.
4. Improved the quality of data submitted to USASpending.gov by holding Federal agencies accountable for the completeness and accuracy of the data they submit.
5. Applied approaches developed by the Recovery Accountability and Transparency Board⁵ to spending across the Federal Government.

The DATA Act requires that Federal agencies post spending data no later than May 2017.⁶ Offices of Inspector General (OIG) are required to review a statistically valid sample of spending

¹ Pub. L. No. 113-101, 128 Stat. 1146.

² *Id.*

³ *Id.* at § 2.

⁴ Pub. L. No. 109-282, 120 Stat. 1186.

⁵ The Recovery Accountability and Transparency Board was created by the *American Recovery and Reinvestment Act of 2009* (Pub. L. No. 111-5, 123 Stat. 115). The Board's mission was to promote accountability by coordinating and conducting oversight of Board funds to prevent fraud, waste, and abuse and foster transparency on Recovery spending by providing the public with accurate, user-friendly information.

⁶ Pub. L. No. 113-101, Section 3(a), 128 Stat. 1148.

data then submit to Congress and the public a report that assesses the completeness, timeliness, quality, and accuracy of the data sampled and the Agency's implementation and use of data standards.⁷

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) identified a timing anomaly with the oversight requirements in the DATA Act. That is, the first OIG reports were due to Congress in November 2016;⁸ however, Federal agencies were not required to report spending data until May 2017.⁹ To address this reporting date anomaly, OIGs plan to provide Congress with their first required reports in November 2017, a 1-year delay from the statutory due date, with subsequent reports following on a 2-year cycle. Although CIGIE determined the best course of action was to delay the OIG reports, CIGIE encouraged OIGs to undertake DATA Act readiness reviews at their respective agencies well before the first November 2017 report. On December 22, 2015, CIGIE's Chair sent a letter to the Senate Committee on Homeland Security and Government Affairs and the House Committee on Oversight and Government Reform explaining the strategy for dealing with the OIG reporting date anomaly. See Appendix A for a copy of this letter.

DATA Act Implementation Playbook

In June 2015, the Department of the Treasury (Treasury) issued the *DATA Act Implementation Playbook, Version 1.0*, to assist agencies in meeting their reporting requirements under the DATA Act. On June 24, 2016, Treasury issued an updated *DATA Act Implementation Playbook, Version 2.0* (Playbook). The Playbook primarily focuses on information to assist agencies in working through their process of implementing the DATA Act. The Playbook provides the 8-step agency implementation plan, as follows.

1. Organize Team
2. Review Elements
3. Inventory Data
4. Design and Strategize
5. Prepare Data for Submission to the Broker
6. Test Broker Implementation
7. Update Systems
8. Submit Data

⁷ *Id.* at § 6(a)(1).

⁸ Pub. L. No. 113-101, Section 6(a)(2)(A), 128 Stat. 1151.

⁹ OMB, M-15-12, *Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable*, § III (1), p.6 (May 8, 2015).

Federal Audit Executive Council DATA Act Readiness Review Guide

In November 2015, the Federal Audit Executive Council (FAEC) Working Group created the *DATA Act Readiness Review Guide, Version 1.0*, to facilitate OIG readiness reviews. In June 2016, FAEC issued an updated *DATA Act Readiness Review Guide, Version 2.0*, which provides guidance on reviewing the Agency's 8-Step Implementation Plan as described in the Playbook.

SSA DATA Act Implementation Plan

On September 14, 2015, SSA submitted its DATA Act Implementation Plan (Plan) to OMB and Treasury. On August 12, 2016, SSA updated the 8-Step Plan. We reviewed the Plan, and our report will address Steps 1 through 4 (Appendix C). As of August 2016, SSA was completing Steps 5 through 8. Our review of Steps 5 through 8 will be included in our November 2017 report. See Appendix B for more information on our scope and methodology.

This report will focus on our

1. overall assessment of SSA's DATA Act Plan, based on the Playbook;
2. overall assessment of SSA's DATA Act readiness for future required OIG reviews; and
3. list of areas of concern or issues identified.

RESULTS OF REVIEW

We conducted a readiness review to help ensure SSA's success in implementing the DATA Act. We obtained an understanding of the processes, systems, and controls SSA had implemented, or planned to implement, to report financial and payment data in accordance with the DATA Act requirements.

Overall Assessment of SSA's DATA Act Implementation Plan

We determined SSA's DATA Act Plan, Steps 1 through 4, complied with the requirements of the Playbook by using the FAEC *DATA Act Readiness Review Guide, Version 2.0*. Steps 1 through 4 are summarized below.

Step 1: Organize Team

In 2015, SSA selected Agency personnel from across its organization to participate in the DATA Act implementation process and organized an internal DATA Act workgroup to plan, develop, and execute the Agency's implementation effort. SSA designated its Chief Financial Officer as the workgroup's Senior Accountable Official, who is responsible for overseeing the governance and progress of SSA's implementation of the DATA Act. As an executive officer, the workgroup's Senior Accountable Official can manage the project across multiple SSA components and Federal spending communities.

The workgroup consists of agency personnel, including senior executive officers; directors; managers; and subject matter experts from the Offices of Financial Policy and Operations, Acquisition and Grants, and Software Engineering. The workgroup reviewed the 8-Step Playbook, including the major implementation milestones, to develop its project plan. Each office in the workgroup has been assigned roles and responsibilities for the implementation effort based on their areas of expertise in daily operations, including the ability to design and create the business and information technology architecture required for successful DATA Act reporting.

SSA's designated point of contact communicated revised guidance received from Treasury or other oversight agencies, such as OMB, to the workgroup. In addition, this point of contact communicated SSA's concerns, challenges, and risks identified during its implementation efforts both within the workgroup and to the oversight agencies. See Table C-1 for the details on Step 1 – Organize Team.

Step 2: Review List of Elements and Participate in DATA Standardization Process

SSA reviewed OMB Memorandum M-15-12, *Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable*, and participated in the data element standardization process with Treasury and OMB. During this process, these agencies identified 57 DATA Act data elements and requested that SSA review and provide feedback on a few of these data elements. The workgroup reviewed the data elements, including the relation of these elements to SSA's business and information technology operations, and provided a response within the requested timeframe. See Table C-2 for details on Step 2 – Review Elements.

Step 3: Perform Inventory of Agency Data and Associated Business Processes

After the standardization process was completed, SSA located and created inventories of these 57 data elements to document the elements within its business processes, systems, and policies. Using guidance from Treasury, SSA determined how the elements related to each other and the source systems in which the elements were stored, including brainstorming ways to improve its business systems to extract the data required for reporting. Any gaps in the Agency's inventory process were resolved with updated guidance provided by Treasury. See Table C-3 for details on Step 3 – Inventory Data.

Step 4: Design and Strategize

SSA developed and submitted to OMB a documented Plan in September 2015, followed by a revised Plan in August 2016. The revised Plan was a comprehensive document of the Agency's implementation efforts and included a timeline, cost estimate, and narrative documenting SSA's steps toward implementation, estimated costs, challenges, and design of workaround solutions. See Table C-4 for details on Step 4 – Design and Strategize.

We reviewed the September 2015 and revised August 2016 Plans using Treasury's technical review guidance, modeled after the Playbook, to determine the Plans' adequacy. Although we

reviewed both, we based our final determination of adequacy on the August 2016 Plan because SSA had received significant updated guidance from Treasury and OMB since it submitted its initial Plan in September 2015.

Using Treasury's review guidance, we ensured SSA's Plan contained and documented all required elements. For example, SSA established its workgroup with a designated Senior Accountable Official and completed its data inventory process for each Data Act element. SSA also documented its technical approach for creating system interfaces and linking financial data by award identification, which is critical for the DATA Act's reporting requirements. SSA's Office of Finance (a component of the Office of Financial Policy and Operations) has taken the lead in developing these financial data system updates.

Overall Assessment of SSA's DATA Act Readiness for Future Required OIG Reviews

We reviewed SSA's compliance with the Playbook's first 4 Steps, as the remaining 4 Steps were in process as of August 2016. We will review the remaining Steps, including the data SSA actually reported, in our report due to Congress in November 2017. Based on the results of this review, as of August 2016, we had no concerns with SSA's DATA Act readiness.

Agency Concerns

SSA's expected challenges and areas of concern for DATA Act reporting, included in the Plan, were as follows.

- During the data inventory process, SSA determined its accounting system was not configured to capture all necessary financial award identifiers required for reporting. An information technology patch was needed to address this issue, but it had not been released as of August 2016.
- SSA's procedure is to split funding for its information technology systems and its delegated building accounts between an annual year and no-year apportionment, which causes validation errors for DATA Act reporting.
- SSA uses an outside accounting system for grant awards and modifications. SSA does not have an interface between the grant accounting system and its own accounting system to capture the award identifiers of these grant modifications, which will be required for DATA Act reporting.

As of August 2016, SSA was developing workaround solutions for each of these concerns.

Government Accountability Office Report

In a July 2016 report, the Government Accountability Office (GAO) reviewed Treasury and OMB's guidance for all Federal agencies with DATA Act reporting requirements. GAO selected the initial September 2015 implementation plans from SSA and 41 other Federal agencies for its review.

Based on its interpretation of OMB's guidance,¹⁰ GAO identified 51 elements that Federal agencies were required to include in their Plans. GAO determined that SSA had adequately included all but 15 of these elements.

In our review of SSA's updated August 2016 Plan, we determined whether these 15 elements were properly included. We found that these issues were adequately addressed in SSA's August 2016 Plan.

CONCLUSIONS

We determined SSA's Plan, Steps 1 through 4, (see Appendix C) complied with the requirements in Treasury's Playbook. We reviewed SSA's compliance with the Playbook's first 4 Steps, as the remaining 4 Steps were in process as of August 2016. We will review the remaining Steps, including the data SSA actually reported, in our report due to Congress in November 2017.

Based on the results of our review, as of August 2016, we had no concerns with SSA's DATA Act implementation to date. However, we noted three expected challenges and areas of concern identified by SSA and included in its DATA Act Implementation Plan. SSA is aware of these challenges and is developing workaround solutions for each of these concerns.

AGENCY COMMENTS

SSA reviewed the draft report but did not provide any comments. (See Appendix D.)



Rona Lawson
Assistant Inspector General for Audit

¹⁰ OMB, M-15-12, *Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable*, § III (1), p.6 (May 8, 2015).

APPENDICES

Appendix A – COUNCIL OF INSPECTORS GENERAL LETTER



Council of the
INSPECTORS GENERAL
on INTEGRITY and EFFICIENCY

December 22, 2015

The Honorable Ron Johnson
Chairman
The Honorable Thomas Carper
Ranking Member
Committee on Homeland Security
and Governmental Affairs
United States Senate
Washington, D.C.

The Honorable Jason Chaffetz
Chairman
The Honorable Elijah Cummings
Ranking Member
Committee on Oversight and Government Reform
U.S. House of Representatives
Washington, D.C.

Dear Mr. Chairmen and Ranking Members:

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) recognizes and appreciates your leadership on issues of Government transparency and accountability. In particular, we believe the enactment last year of the Digital Accountability and Transparency Act of 2014 (DATA Act) will significantly improve the quality of Federal spending data available to Congress, the public, and the accountability community if properly implemented. To make sure this happens, the DATA Act provides for strong oversight by way of the Federal Inspectors General and the Government Accountability Office (GAO). In particular, the DATA Act requires a series of reports from each to include, among other things, an assessment of the completeness, timeliness, quality, and accuracy of data submitted by agencies under the DATA Act.

I am writing this letter on behalf of CIGIE to inform you of an important timing anomaly with the oversight requirement for Inspectors General in the DATA Act. Your staffs have been briefed on this timing anomaly, which affects the first Inspector General reports required by the DATA Act. Specifically, the first Inspector General reports are due to Congress in November 2016. However, the agencies we oversee are not required to submit spending data in compliance with the DATA Act until May 2017. As a result, Inspectors General would be unable to report on the spending data submitted under the Act, as this data will not exist until the following year. This anomaly would cause the body of reports submitted by the Inspectors General in November 2016 to be of minimal use to the public, the Congress, the Executive Branch, and others.

To address this reporting date anomaly, the Inspectors General plan to provide Congress with their first required reports in November 2017, a one-year delay from the due date in statute, with subsequent reports following on a two-year cycle, in November 2019 and November 2021. We believe that moving the due dates back one year will enable the Inspectors General to meet the

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Page 2

intent of the oversight provisions in the DATA Act and provide useful reports for the public, the Congress, the Executive Branch, and others.

Although we think the best course of action is to delay the Inspector General reports, CIGIE is encouraging the Federal Inspector General Community to undertake DATA Act “readiness reviews” at their respective agencies well in advance of the first November 2017 report. Through a working group, CIGIE has developed guidance for these reviews. I am pleased to report that several Inspectors General have already begun reviews at their respective agencies, and many Inspectors General are planning to begin reviews in the near future. We believe that these reviews, which are in addition to the specific oversight requirements of the Act, will assist all parties in helping to ensure the success of the DATA Act implementation.

We have kept GAO officials informed about our plan to delay the first Inspector General reports for one year, which they are comfortable with, and our ongoing efforts to help ensure early engagement through Inspector General readiness reviews.

Should you or your staffs have any questions about our approach or other aspects of our collective DATA Act oversight activities, please do not hesitate to contact me at (202) 514-3435.

Sincerely,



Michael E. Horowitz
Chair, Council of the Inspectors General on Integrity and Efficiency
Inspector General, U.S. Department of Justice

cc: The Honorable David Mader, Controller, OMB
The Honorable Gene Dodaro, Comptroller General, GAO

Appendix B – SCOPE AND METHODOLOGY

To accomplish our objective, we:

- Participated in Federal Audit Executive Council (FAEC) *Digital Accountability and Transparency Act of 2014 (DATA Act)* Working Group meetings and workshops.
- Obtained an understanding of Public Law Numbers 113-101 *Digital Accountability and Transparency Act of 2014 (DATA Act)* and 109-282 *Federal Funding Accountability and Transparency Act of 2006*.
- Obtained an understanding of Office of Management and Budget guidance on the DATA Act.
- Reviewed Department of the Treasury *DATA Act Implementation Playbook, Versions 1.0 and 2.0*.
- Reviewed FAEC DATA Act Working Group's *DATA Act Readiness Review Guide Versions 1.0 and 2.0*.
- Reviewed SSA's DATA Act Implementation Plans dated September 2015 and August 2016.
- Interviewed members of the Social Security Administration's DATA Act Implementation Working Group, which included staff from the Offices of Financial Policy and Operations, Acquisition and Grants, and Software Engineering.
- Reviewed Government Accountability Office reports, *DATA Act: Data Standards Established, but More Complete and Timely Guidance is Needed to Ensure Effective Implementation (GAO-16-261)*, issued January 2016, and *DATA Act: Improvements Needed in Reviewing Agency Implementation Plans and Monitoring Progress (GAO-16-698)*, issued July 2016.

We conducted our review from April through August 2016 in Baltimore, Maryland. We conducted our review in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*.

Appendix C – IMPLEMENTATION STEPS 1-4

These tables are from the Department of the Treasury’s (Treasury) *Digital Accountability and Transparency Act of 2014 (DATA Act) Implementation Playbook, Version 2.0* (Playbook) and provide summary guidance in completing Steps 1 through 4 of Agency implementation plans. Within the Playbook, Treasury provided detailed guidance on completing each step.

Table C–1: Step 1: Organize Team

Milestone	Details
Designate Senior Accountable Official	The Senior Accountable Official is responsible for the agency’s implementation, which includes overseeing the governance and progress of the workgroup.
Form workgroup with subject matter experts	In addition to subject matter experts, agencies should identify and engage with key stakeholders, including Federal Shared Service Providers (FSSP), agencies with similar business lines or systems, and Inspectors General.
Review 8-Step plan and develop agency roadmap/project plan	Agencies should determine key implementation milestones, a workgroup governance structure, and roles and responsibilities of people and offices within the Agency.

Table C–2: Step 2: Review Elements

Milestone	Details
Read May Office of Management and Budget policy guidance (M-15-12)	Agencies should read guidance and identify key requirements, along with remaining questions and clarifications needed from the Office of Management and Budget (OMB) and Treasury.
Review DATA Act definition standards for data elements	Treasury and OMB posted data standards online. Agencies can also review the existing USAspending.gov data elements, which need to be captured in addition to the standardized elements.
Communicate feedback and questions to OMB and Treasury	Agencies had an opportunity to provide feedback on OMB/Treasury policy decisions through advisory councils.

Table C–3: Step 3: Inventory Data

Milestone	Details
Locate DATA Act elements agency/FSSP systems	<p>Agencies should identify and understand links and/or gaps in how DATA Act elements are captured in the financial and management award systems.</p> <p>Some helpful resources include</p> <ul style="list-style-type: none">• Data inventory template and• Blueprints and Blueprint guides.
Document systems, processes, and policies for each element	<p>Each agency should gather relevant subject matter experts, data dictionaries, and other technical documentation and planning to inventory how its elements, sources, processes, regulations, and policies fit together.</p> <p>Agencies should document the role of FSSPs and enterprise resource planning vendors, along with planning migrations and changes to information technology systems.</p>
Identify gaps in agency systems and processes	<p>Agencies should review DATA Act requirements and finalized DATA Act Definition Standards and identify anticipated gaps in completeness of data, such as whether Award ID, object class, and program activity are recorded in financial systems.</p>
Brainstorm potential improvements to agency systems, processes, and policies	<p>Agencies should determine ways they can potentially tweak systems and process to improve data quality and better streamline agency analytical, management, and reporting compliance activities.</p>

Table C–4: Step 4: Design and Strategize

Milestone	Details
Establish leads and/or integrated project teams	Agencies should establish some leads and/or smaller integrated project teams that will work to develop solutions to fill each specific gap in agency data. Workgroups may also want to identify key programs, offices, or business lines that could be leveraged to pilot specific aspects of agency implementation.
Plan to capture all DATA Act elements	Agencies should develop options for addressing gaps in the completeness and accuracy of DATA Act elements. Also, they should consider how they can best leverage current systems, already scheduled system upgrades, and FSSPs.
Plan linkage of core financial and mixed feeder management systems by award identification	Agencies should develop options for addressing gaps in the linkage of financial (for example, obligated amounts) and non-financial (for example, place of performance) DATA Act elements.
Submit implementation plans to OMB	After an initial inventory of DATA Act elements, processes, and systems, agencies should submit their DATA Act implementation plans.

Appendix D– AGENCY COMMENTS



SOCIAL SECURITY

MEMORANDUM

Date: October 7, 2016 **Refer To:** SIJ-3

To: Gale S. Stone
Acting Inspector General

From: Frank Cristaudo/s/
Counselor to the Commissioner

Subject: Office of Inspector General Draft Evaluation Report, "Digital Accountability and Transparency Act Readiness" (A-15-17-50148) --INFORMATION

Thank you for the opportunity to review the above draft report. We appreciate OIG's timely review of the actions we have taken. We have no further comments.

MISSION

By conducting independent and objective audits, evaluations, and investigations, the Office of the Inspector General (OIG) inspires public confidence in the integrity and security of the Social Security Administration's (SSA) programs and operations and protects them against fraud, waste, and abuse. We provide timely, useful, and reliable information and advice to Administration officials, Congress, and the public.

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