

The Social Security Administration's Compliance with the Digital Accountability and Transparency Act as of 2019

A-15-18-50614



November 2019

Office of Audit Report Summary

Objectives

To assess the (1) completeness, accuracy, timeliness, and quality of Fiscal Year (FY) 2019 first quarter financial and award data the Social Security Administration (SSA) submitted for publication on USASpending.gov and (2) Agency's 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. In May 2015, OMB and Treasury published 57 data definition standards (commonly known as data elements) and required that SSA report financial and award data in accordance with these standards for DATA Act reporting in January 2017. In May 2017, in accordance with the DATA Act, Treasury began displaying SSA data on USASpending.gov for taxpayers and policy makers.

Findings

We determined that SSA's FY 2019 first quarter financial and award data, which totaled over \$269 billion, submitted for publication on USASpending.gov were complete, accurate, timely, and met the Council of the Inspectors General on Integrity and Efficiency's standard of higher quality. However, we identified the following minor errors.

- SSA did not submit to USASpending.gov approximately \$24 million (0.01 percent) in grant and benefit financial assistance awards or include all Case Processing and Management System transactions in its File C (award financial data) submission.
- Of the 263 Case Processing and Management System sample items, 20 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 determined the Agency's definitions of the data standards complied with OMB and Treasury guidance.

SSA stated it was taking appropriate actions to resolve the minor errors noted in our report.