Report Summary

Social Security Administration Office of the Inspector General

March 2012

Objective

To comprehend and document the sources of data that were collected to report on the specified performance indicator (PI); identify and test critical controls (both electronic data processing and manual) of systems from which the specified performance data were gathered; test the adequacy, accuracy, reasonableness, completeness, and consistency of the underlying data for each of the specified PI; and recalculate each measure to ascertain its accuracy.

Background

Each year, the Social Security Administration (SSA) reports payment accuracy rates for the Old-Age and Survivors Insurance; Disability Insurance, Title II; and Supplemental Security Income (SSI), Title XVI programs based on its stewardship reviews. SSA reports payments that should not have been made or inaccurate payments that were made as improper.

To view the full report, visit http://oig.ssa.gov/audits-and-investigations/audit-reports/A-15-11-11197

Performance Indicator Audit: Improper Payments
(A-15-11-11197)

Our Findings

Our audit did not identify any significant findings related to the internal controls over the systems supporting the PIs.

We reviewed user access controls for the SSA Network and Electronic Quality Assurance (eQA) and observed in eQA that user access rights had been appropriately updated based on the information from the annual user access review.

In addition, our audit did not identify significant findings with the adequacy, accuracy, reasonableness, completeness, and consistency of the underlying data for the PIs subject to audit. We were able to recalculate the accuracy of the PIs without exception.

We reviewed the sampling and weighting procedures used to determine the Old-Age, Survivors and Disability Insurance and SSI samples and determined that the processes appeared to be reasonable.

Conclusion

Based on the results of our audit, we believe the PI was adequate, accurate, reasonable, complete, and consistent with the underlying data. In addition, we noted that internal controls over the system supporting the PI were operating effectively.