

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.