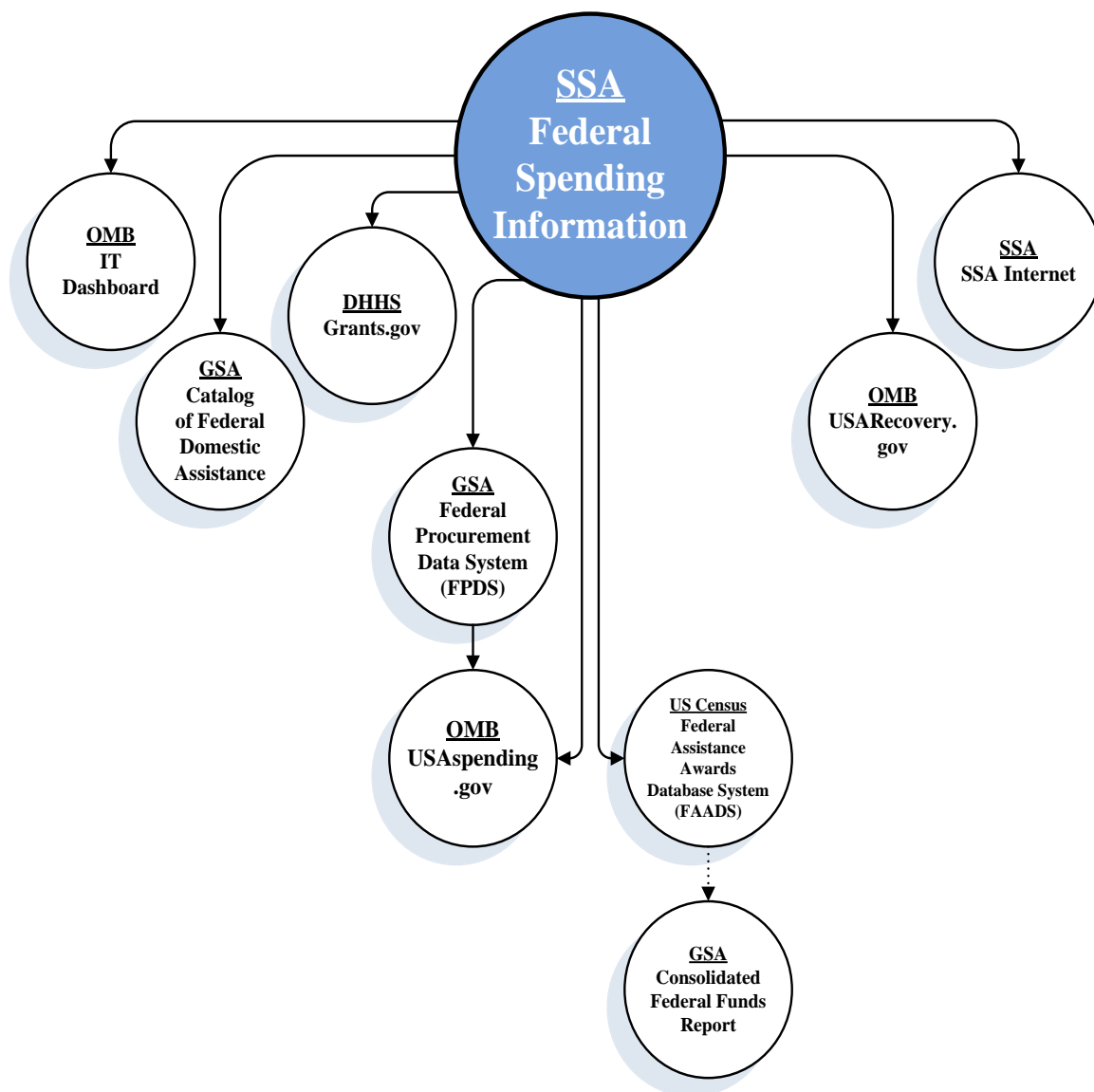




SOCIAL SECURITY

DATA QUALITY PLAN for FEDERAL SPENDING INFORMATION



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SENIOR ACCOUNTABLE OFFICIAL CERTIFICATION

In accordance with the OMB's *Open Government Directive – Framework for the Quality of Federal Spending Information*, the agency has designated a Senior Accountable Official and included the following certification over its Federal spending data quality efforts.

In connection with the plans detailing information disseminated, as required by the *Open Government Directive*, the undersigned Ronald T. Raborg, Deputy Commissioner Office of Quality Performance, hereby certifies that the information contained in the attached plan materially represents the identity and other relevant information over the quality and integrity of Federal spending information.

/s/ Ronald T. Raborg

Ronald T. Raborg

Senior Accountable Official

Deputy Commissioner - Office of Quality Performance

Social Security Administration

Date: 5/14/2010

1. Executive Summary

1.1 Overview

On December 8, 2009, the Office of Management and Budget (OMB) issued Memorandum M-10-06 — *Open Government Directive* (OGD Memorandum). The OGD Memorandum requires executive departments and agencies to take steps toward the goal of creating a more open government, and to improving the quality of government information available to the public.

The OGD Memorandum requires the Deputy Director for Management at OMB **to issue guidance outlining the framework for the quality of Federal spending information** disseminated through such public venues as USAspending.gov or other similar websites. The **framework requires agencies submit plans with details of the internal controls implemented over information quality**, including system and process changes, and the integration of these controls within the agency's existing infrastructure.

As required, the OMB Deputy Director for Management issued *Open Government Initiative - Framework for the Quality of Federal Spending Information* (Quality Framework Memorandum) on February 8, 2010. This memorandum outlines a data quality framework for Federal spending information for agencies to follow, and requires agencies to submit a data quality plan for Federal spending information.

In this memorandum, OMB stresses that agencies should ensure information on Federal spending is objective and of high quality. Accordingly, agencies should place an internal control environment over the preparation and dissemination of financial data. This must include implementing an organizational structure, policies, processes, and systems in order to achieve the following three objectives:

- (1) Effectiveness and efficiency of the operations producing and disseminating financial information;
- (2) Reliability of the financial information reported; and
- (3) Compliance with applicable laws and regulations.

The Federal spending information data quality framework follows the internal control framework found in OMB's Circular A-123, Management's Responsibility for Internal Control (A-123).

Data Quality Framework for Federal Spending Information

- ❖ Governance
- ❖ Risk Assessment
- ❖ General Governing Principles and Control Activities
- ❖ Communications
- ❖ Monitoring

Agencies must **submit a data quality plan that implements and is consistent with the framework**. The designated agency Senior Accountable Official (SAO) for data quality for Federal spending information must certify the plan. This certification should include the following language:

“In connection with the plans detailing information disseminated, as required by the Open Government Initiative, the undersigned hereby certifies that the information contained in the attached plan materially represents the identity and other relevant information over the quality and integrity of Federal spending information.”

The Agency Data Quality Plan must include the following two sections:

1. A section describing how the agency will implement the data quality framework for Federal spending for the five elements outlined in the guidance; and
2. A section describing how the agency applies the quality framework to its Federal spending information submitted for USAspending.gov.

For each type of data the agency provides to USAspending.gov, the agency should discuss how it compiles, reviews, and monitors the quality of data. If improvements are required, the agency should include a timeline with major milestones to complete such actions.

Data Quality Plan

Section 1 - Implementation of the Data Quality Framework

- ❖ Governance Structure
- ❖ Risk Assessment
- ❖ General Governing Principles and Control Activities
- ❖ Communications
- ❖ Monitoring

Section 2 - USAspending.gov Reporting

- ❖ Contract Awards
- ❖ Federal Assistance Awards - Grants
- ❖ Federal Assistance Payments - Mandatory and Entitlement Programs

Agency data quality plans are due to OMB by April 14, 2010. OMB will review the plans and provide initial feedback by April 30, 2010. OMB and agencies will have ongoing discussions on the plans working towards a target of May 14, 2010, to finalize the plans.

We prepared this data quality plan over Federal spending information to meet the requirements of the Quality Framework Memorandum.

1.2 Analysis, Conclusions, and Initiatives

Based on our review, we have determined our internal controls over the quality of Federal spending data provided on USAspending.gov are generally strong. However, as with any process, there is always room for improvement. Here is a summary of the findings of our analysis and the steps we have identified that will strengthen our internal controls over the quality of this data.

Reporting Description	Evaluation Criteria	Reporting Evaluation										
Contract Awards SSA reports all Contract Award Actions	<table border="1"> <tr> <td data-bbox="816 264 1117 302">Reporting Status</td> <td data-bbox="1117 264 1401 302">Current</td> </tr> <tr> <td data-bbox="816 302 1117 340">Timeliness</td> <td data-bbox="1117 302 1401 340">On Time</td> </tr> <tr> <td data-bbox="816 340 1117 378">Completeness</td> <td data-bbox="1117 340 1401 378">Complete</td> </tr> <tr> <td data-bbox="816 378 1117 453">Accuracy Confidence</td> <td data-bbox="1117 378 1401 453">High</td> </tr> <tr> <td data-bbox="816 453 1117 491">Identified Weakness</td> <td data-bbox="1117 453 1401 491">No</td> </tr> </table>	Reporting Status	Current	Timeliness	On Time	Completeness	Complete	Accuracy Confidence	High	Identified Weakness	No	
Reporting Status	Current											
Timeliness	On Time											
Completeness	Complete											
Accuracy Confidence	High											
Identified Weakness	No											
Financial Assistance Awards – Grants Grant Awards under Catalog of Federal Domestic Assistance (CFDA) numbers: <ul style="list-style-type: none"> • 96.007 - research and demonstration grants; • 96.008 - Work Incentives Planning and Assistance Program (WIPA); • 96.009 - Protection and Advocacy for Beneficiaries on Social Security (PABSS). 	<table border="1"> <tr> <td data-bbox="816 564 1117 602">Reporting Status</td> <td data-bbox="1117 564 1401 602">Current</td> </tr> <tr> <td data-bbox="816 602 1117 640">Timeliness</td> <td data-bbox="1117 602 1401 640">On Time</td> </tr> <tr> <td data-bbox="816 640 1117 678">Completeness</td> <td data-bbox="1117 640 1401 678">Complete</td> </tr> <tr> <td data-bbox="816 678 1117 753">Accuracy Confidence</td> <td data-bbox="1117 678 1401 753">High</td> </tr> <tr> <td data-bbox="816 753 1117 791">Identified Weakness</td> <td data-bbox="1117 753 1401 791">No</td> </tr> </table>	Reporting Status	Current	Timeliness	On Time	Completeness	Complete	Accuracy Confidence	High	Identified Weakness	No	
Reporting Status	Current											
Timeliness	On Time											
Completeness	Complete											
Accuracy Confidence	High											
Identified Weakness	No											
Financial Assistance Payments- Mandatory and Entitlement Programs Mandatory and Entitlement Program Payments under CFDA numbers: <ul style="list-style-type: none"> • 96.001 - Disability Insurance • 96.002 - Retirement Insurance • 96.004 - Survivors Insurance • 96.006 - Supplemental Security Income 	<table border="1"> <tr> <td data-bbox="816 1010 1117 1047">Reporting Status</td> <td data-bbox="1117 1010 1401 1047">Current</td> </tr> <tr> <td data-bbox="816 1047 1117 1085">Timeliness</td> <td data-bbox="1117 1047 1401 1085">Not on Time</td> </tr> <tr> <td data-bbox="816 1085 1117 1123">Completeness</td> <td data-bbox="1117 1085 1401 1123">Complete</td> </tr> <tr> <td data-bbox="816 1123 1117 1199">Accuracy Confidence</td> <td data-bbox="1117 1123 1401 1199">Medium</td> </tr> <tr> <td data-bbox="816 1199 1117 1236">Identified Weakness</td> <td data-bbox="1117 1199 1401 1236">Yes ⁽¹⁾</td> </tr> </table>	Reporting Status	Current	Timeliness	Not on Time	Completeness	Complete	Accuracy Confidence	Medium	Identified Weakness	Yes ⁽¹⁾	
Reporting Status	Current											
Timeliness	Not on Time											
Completeness	Complete											
Accuracy Confidence	Medium											
Identified Weakness	Yes ⁽¹⁾											

⁽¹⁾ Identified Weakness

Developed in the late 1970's, the objective of our reporting system was to provide data for the Geographic Distribution of Federal Funds Report. Although adequate at the time, the distribution methodology used for accumulating the information by geographic location needs improvement. Also included in this reporting were some administrative costs not required for the current reporting requirements.

Subsequently, we made system modifications to provide information to the Federal Assistance Award Data System (FAADS). This modification allowed us to meet the FAADS reporting requirements, but the same methodology for accumulating the information by geographic location and the inclusion of administrative costs remained.

We are currently reformatting the FAADS reporting file to meet the FAADS-Plus reporting required for USA Spending.gov. However, the USA Spending requirement is for monthly reporting, while the FAADS requirement is for quarterly reporting. We view modifying the existing reporting system to

produce monthly reporting as impractical. Instead, we plan to redesign our reporting system using modern technologies that will enhance our ability to ensure the accuracy of the information and to meet the current monthly reporting requirements.

We expect to have our requirements analysis and migration strategy completed by January 2011.

In addition to addressing this weakness, there are additional initiatives we identified to strengthen our internal controls over the quality of our Federal spending data.

Appendix C lists the milestones and their projected completion dates.

1. Integrate this data quality for Federal spending with the open government initiative data quality plan;
2. Formally communicate to the Executive Internal Control Committee and A-123 Senior Assessment Team (SAT) of their additional responsibilities under this data quality plan;
3. Establish multi-component teams for each USAspending.gov process;
4. Develop an ongoing assessment process to ensure reporting continues to meet the principles and objectives of the data quality plan;
5. Perform the Acquisition Assessment described in the appendix of OMB Circular, A-123; and
6. Expand the scope for this data quality plan to include other Federal spending information.

2. Background

2.1 The Federal Funding Accountability and Transparency Act (FFATA) - (January 3, 2006)

FFATA requires information on Federal awards (Federal financial assistance and expenditures) be made available to the public via a single, searchable website. Federal awards include grants, subgrants, loans, awards, cooperative agreements and other forms of financial assistance as well as contracts, subcontracts, purchase orders, task orders, and delivery orders.

2.2 Office of Management and Budget (OMB) Memorandum M-09-19, Guidance on Data Submissions under the FFATA - (June 1, 2009)

This guidance provided new operational guidelines for Federal agencies to use to report data to USAspending.gov. This guidance replaced memorandum M-08-12, *Guidance on Future Data Submissions under the Federal Funding Accountability and Transparency Act*, issued in March 2008.

2.3 OMB Memorandum M-10-06, Open Government Directive (OGD Memorandum) (December 8, 2009)

This memorandum requires executive departments and agencies to take the following steps toward the goal of creating a more open government, and to improve the quality of government information available to the public.

Agencies are responsible to ensure that government information conforms to OMB's guidance on information quality and that adequate system and processes are in place within the agencies to promote such conformity.

Included in the OGD Memorandum were several actions specific to Federal spending information:

Action Required	Actions Taken
Within 45 days (1/22/10), each agency, in consultation with OMB, <u>shall designate a high-level senior official</u> to be accountable for the quality and objectivity of, and internal controls over, the Federal spending information publicly disseminated through such public venues as USAspending.gov or other similar websites.	We named the Deputy Commissioner for Quality Performance (DCQP) as our SAO.
Within 60 days (2/6/10), the Deputy Director for Management at OMB will <u>issue guidance outlining the framework for the quality of Federal spending information</u> publicly disseminated through such public venues as USAspending.gov or other similar websites.	On February 8, 2010, the OMB Deputy Director for Management issued a memorandum, Open Government Initiative – Framework for the Quality of Federal Spending Information, outlining a data quality framework for Federal spending information, and requiring agencies to submit a data quality plan for Federal spending information.

Action Required	Actions Taken
The framework shall <u>require agencies to submit plans with details of the internal controls implemented over information quality</u> , including system and process changes, and the integration of these controls within the agency’s existing infrastructure.	We prepared this data quality plan over Federal spending information to meet this requirement.
Within 120 days (4/7/10), the Deputy Director for Management at OMB will issue a longer-term comprehensive strategy for Federal spending transparency, including the Federal Funding Accountability Transparency Act and the American Reinvestment and Recovery Act. This guidance will identify the method for agencies to report quarterly on their progress toward improving their information quality.	This guidance is due in April.

2.4 OMB Memorandum: Open Government Directive - Framework for the Quality of Federal Spending Information (February 8, 2010)

This memorandum outlines a data quality framework for Federal spending information and requires agencies submit a data quality plan for Federal spending information.

Agency data quality plans are due to OMB by April 14, 2010. OMB will review the plans and provide initial feedback by April 30, 2010. OMB and agencies will have ongoing discussions on the plans working towards a target of May 14, 2010, to finalize the plans.

Agencies must **submit a data quality plan that implements and is consistent with the framework**. The designated agency SAO for data quality for Federal spending information must certify the plan. This certification should include the following language:

“In connection with the plans detailing information disseminated, as required by the Open Government Initiative, the undersigned hereby certifies that the information contained in the attached plan materially represents the identity and other relevant information over the quality and integrity of Federal spending information.”

3. OMB's Data Quality Framework for Federal Spending Information

OMB's data quality framework stresses that agencies should ensure information on Federal spending is objective and of high quality. Accordingly, agencies should place an internal control environment over the preparation and dissemination of financial data.

This must include implementing an organizational structure, policies, processes, and systems in order to achieve the following three objectives:

1. Effectiveness and efficiency of the operations producing and disseminating financial information;
2. Reliability of the financial information reported; and
3. Compliance with applicable laws and regulations.

3.1 Data Quality Framework

The data quality framework for Federal spending information should encompass the five elements below:

1. Governance;
2. Risk Assessment;
3. General Governing Principles and Control Activities;
4. Communications; and
5. Monitoring.

OMB's Circular A-123, *Management's Responsibility for Internal Control (A-123)* is the source to gain a further understanding on the concepts and phrases used in this framework.

3.2 Data Quality Plan

Agencies must submit a data quality plan that implements and is consistent with the framework. The data quality plans are to include a section describing how the agency will implement the data quality framework and a section describing how the agency applies the quality framework to Federal spending information submitted for USAspending.gov.

The plan should discuss how the agency compiles, reviews, and monitors the quality of Federal spending information. If improvements are required, the agency should include a timeline with major milestones to complete such actions.

The designated agency SAO for data quality for Federal spending information must certify the plan.

4. Scope of SSA's Federal Spending Data Quality Framework Plan

This plan focuses on our financial spending information available on USAspending.gov. OMB Memorandum M-09-19, *Guidance on Data Submission under the Funding Accountability and Transparency*, provides guidance about what data is required and how to provide the data.

Under this guidance, we report on the following categories of Federal spending:

- Contract Awards;
- Financial Assistance Awards-Grants data; and
- Financial Assistance Payments-Mandatory and Entitlement Programs.

4.1 Contract Awards

The Office of Acquisition and Grants (OAG) manages our contract awards. We submit Contract data directly to GSA-operated Federal Procurement Data System - Next Generation (FPDS-NG).

We use a Commercial Off-The-Shelf application to manage our procurements. This automated system facilitates and streamlines the acquisition process by automating the steps within the procurement process from planning and requisitioning to issuing solicitations and making awards.

The OAG acquisition policies outline the award creation and award approval processes. Upon approval, we release the awards and the information about that award is made final in FPDS-NG.

OMB requires program source data (i.e., Treasury Account), but FPDS-NG cannot currently accept this information. We extract program source data from our in-house contract writing system, and upload the data file using the USAspending Data Submission and Validation Tool (DSVT). OMB is modifying the FPDS-NG system to accept program source data, which will eliminate the need for the separate data.

4.2 Financial Assistance Awards - Grants

OAG manages our grant awards. We sponsor grant support for research and demonstration efforts involving the Old-Age, Survivors and Disability Insurance (OASDI) program and the Supplemental Security Income (SSI) program.

We extract grants data from our Grants Reporting System (GRS), an in-house database created specifically for meeting the FFATA requirements. We normally submit the data on the 5th and 20th of each month, or the last business day prior to the due date, should it fall on a weekend or holiday. As of May 3, 2010, grants data is being submitted via DSVT.

As per the Grants Management Line of Business mandate, SSA has an inter-agency agreement with the Administration of Children and Families, to use their grants management system, GrantSolutions (GS). GS is FFATA compliant and has the capability to generate the required text files submitted to USAspending.

GRS will be phased out gradually, as all awards in the database are fully resolved and all de-obligations of unspent grant funds are reported to USAspending.

4.3 Financial Assistance Payments - Mandatory and Entitlement Programs

We run one of the Nation's largest entitlement programs—the OASDI program. We also administer the SSI program, which provides financial support to aged, blind, or disabled adults and children with limited income and resources. Under FFATA, financial assistance is the classification for payments made under these programs. Therefore, we report data about these payments to USAspending.gov.

Social Security is working to meet the M-09-19 FFATA data submission requirements. The agency developed an interim process where we reformat the information reported to FAADS into the new FAADS Plus data format.

We recently delivered reformatted files for fiscal years (FY) 2007-2010 to USAspending.gov. This is an interim process and we are determining the requirements for a newly designed production process that meets all of the requirements of M-09-19. We expect to have our requirements analysis and migration strategy completed by January 2011.

5. Data Quality Plan - Section 1: SSA Implementation of the Data Quality Framework

This section describes how we have implemented the data quality framework described by OMB in the guidance for data quality for Federal spending information. There are five elements to the data quality framework for Federal spending information:

1. Governance structure;
2. Risk Assessment;
3. General Governing Principles and Control Activities;
4. Communications; and
5. Monitoring.

5.1 Governance Structure

Describe the governance structure providing oversight and improvement of data quality. Agencies are strongly encouraged to leverage existing governance structures like the Senior Management Council to coordinate agencywide efforts. Provide the names and titles of the chair and members of the governance body and of the supporting staff to the governance body, frequency of meetings, and the agenda setting process.

OMB Circular A-123 defines management's leadership responsibilities in setting values of integrity and ethical behavior within their organization's culture. Management's philosophy and operational style will set the tone within the organization. Management's commitment to establishing and maintaining effective internal control cascades down and permeates the organization's control environment that will aid in the successful implementation of internal control systems.

As stated in OMB Circular A-123, internal control should be an integral part of our business processes and not seen as an isolated management tool. It should support the effectiveness and the integrity of every step of the process. We follow this philosophy, and view the governance of the internal controls related to Federal spending information as a part of our everyday business processes.

Our internal controls and governance structure provides the basis for what is stated in SSA's Strategic Plan, "We serve with empathy, creativity, integrity, and an unbeatable determination to do the job at hand" by following these service principles:

- Adherence to the law;
- Clarity;
- Commitment to best demonstrated practices;
- Cultural sensitivity;
- Honesty;
- Prevention of waste, fraud, and abuse;
- Protection of privacy and personal information;
- Recruitment and training of the best public servants; and
- Safety of the public and our employees.

Our strongly held service principles are reflective of our control environment. This environment positions SSA well to ensure the data quality of Federal spending information available on the USAspending.gov website.

Agencywide Responsibility for Data Quality over Federal Spending Information

SAO

In accordance with the Open Government directive, SSA named Ronald T. Raborg, Deputy Commissioner of Quality Performance, the SAO for the quality and objectivity of, and internal controls over, our spending information disseminated through public venues such as USAspending.gov and other similar websites.

Open Government Executive Steering Committee (OGESC)

We created the OGESC to direct the agency's Open Government activities, including ensuring the quality of all data made publicly available. The executive lead for Open Government is the Associate Chief Information Officer for Open Government. The agency's SAO for Data Quality over Federal Spending is a member of the OGESC. Also on the OGESC are representatives from most SSA components.

The Office of Open Government (OOG)

We have established an OOG within the Office of the Chief Information Officer. OOG leads our commitment towards Open Government principles. OOG efforts include identifying information of the greatest use to the public and making the information available in readily accessible formats. Included in the efforts is the data quality for Federal spending information.

Executive Internal Control (EIC) Committee

The agency's EIC committee serves as the Senior Management Council described in OMB Circular A-123, and provides executive oversight of the agency's A-123 internal control program.

The Deputy Commissioner of Social Security chairs the EIC, which also includes the Inspector General and the Chief Financial Officer (CFO). Most other Deputy Commissioners also participate in EIC meetings.

The EIC schedules at least three meetings each year and, on an as needed basis, meets in special sessions. Agenda items come from multiple sources. The EIC solicits input for agenda topics from senior agency executives, and includes updates for agenda items from prior meetings. Twice a year, the EIC receives a briefing from the financial statement auditors, and receives internal briefings on the results of the agency's OMB Circular A-123, Appendix A evaluation of internal controls over financial reporting and on the agency's FMFIA assurance process.

This level of oversight provides a strong message throughout SSA that management accountability for internal control and integrity is a top priority.

Supporting the EIC committee in this effort is an organization within the Office of the CFO that oversees the agency's management control program and functions as the Senior Assessment Team for purposes of OMB Circular A-123, Appendix A.

The EIC committee will place Data Quality for Federal Spending Information on the agenda for its next meeting. This will allow the committee to direct the oversight for internal control over this reporting.

Overall SSA Organizations Structure

Our organization structure promotes responsibility and accountability and is the basis of our internal control governance structure. Under the supervision and direction of the Commissioner of Social Security, includes:

- Office of the Commissioner of Social Security;
- Office of the Deputy Commissioner, Budget, Finance and Management;
- Office of the Deputy Commissioner, Communications;
- Office of the Deputy Commissioner, Disability Adjudication and Review;
- Office of the Deputy Commissioner, Human Resources;
- Office of the Deputy Commissioner, Legislative and Congressional Affairs;
- Office of the Deputy Commissioner, Operations;
- Office of the Deputy Commissioner, Quality Performance;
- Office of the Deputy Commissioner, Retirement and Disability Policy;
- Office of the Deputy Commissioner, Systems;
- Office of the Chief Actuary;
- Office of the Chief Information Officer;
- Office of the SSA General Counsel; and
- Office of the SSA Inspector General.

SSA Components with Data Quality over Federal Spending Information Involvement

Although all the above offices will be involved with ensuring the data quality of Federal spending information through their participation with the EIC committee meeting, there are several offices that have greater responsibilities related to the internal controls for the quality of our federal spending information.

Below, we present the involvement of these components with greater responsibilities for the quality of Federal spending information in two categories:

1. Federal Financial Assistance-Mandatory and Entitlement Program Payments (MEPP); and
2. Contract Awards and Federal Financial Assistance - Grant Awards.

1. Federal Financial Assistance-Mandatory and Entitlement Program Payments (MEPP)

As the Nation's primary income security agency, every month SSA certifies MEPP for 60 million American citizens. The *Catalog of Federal Domestic Assistance* (CFDA) program designations for these payments are:

- 96.001 - Disability Insurance;
- 96.002 - Retirement Insurance;
- 96.004 - Survivors Insurance; and
- 96.006 - Supplemental Security Income.

For each CFDA, we aggregate and report on these payments by state and county. This follows OMB guidance.

Critical to us providing quality information about the MEPP are the agency's financial management, operational, information technology, and quality control organizations. Only through these units working in a collaborative manner can the agency ensure the MEEP are accurately calculated, properly certified, properly accounted for, and correctly reported.

Office of the Deputy Commissioner for Budget, Finance and Management (DCBFM)

We have a strong financial management organization that ensures the recording of MEPP transactions is done in an accurate and timely manner, and that recorded data reconciles with the transaction source.

Michael G. Gallagher, Deputy Commissioner for BFM, is the SSA CFO. DCBFM directs the administration of comprehensive SSA management programs including budget, finance, acquisition and grants, facilities management, and publications and logistics. The office directs the development of agency financial policies and procedures as well as the agency's financial management systems.

Within DCBFM, the following offices are directly involved in the business processes that provide the spending information on USAspending.gov:

The Office of Financial Policy and Operations (OFPO) has operational responsibility for SSA's accounting and payment operations. It establishes requirements for all SSA financial systems and processes to ensure agency compliance with Federal accounting principles and standards, fiscal policies and procedures prescribed by the Secretary of the Treasury; and management integrity and control standards prescribed by the Office of Management and Budget under the Federal Managers' Financial Integrity Act and the Federal Financial Management Improvement Act.

Within OFPO, the following offices are directly involved in the business processes that provide the spending information on USAspending.gov:

The Office of Finance (OF) directs SSA's central accounting and financial reporting activities and provides financial, fund control, cash management services that include administrative payments, administrative debt collection and travel management. OF plans and directs the development of operating policies and procedures related to financial operations and evaluates these activities to ensure they are responsive to the needs of the Agency.

The Office of Program Accounting and Operations (OPAO) directs SSA's benefit payment operations and develops related operating procedures. They certify and account for all payments authorized under the Social Security Act. OPAO interacts with the Department of Treasury (DT) to ensure accurate and timely issuance of benefit entitlements including proper charges and credits to the Agency's trust fund and general fund appropriations and master beneficiary/recipient records. Division personnel also accurately and timely update Supplemental Security Income master records with accounting transactions.

The Office of Financial Policy and Integrity develops and executes the agency's financial integrity/internal control procedures and programs to comply with the Federal Managers' Financial

Integrity Act, the Federal Financial Management Improvement Act and Office of Management and Budget guidance. It oversees the agency's executive assurance process including monitoring the status of corrective action plans. It serves as the agency liaison with auditors for the annual financial statement audit and coordinates the process with all SSA components.

We review our financial management systems (FMS) inventory annually and update the inventory to reflect the results of systems modernization projects. We maintain an inventory of 12 FMS. We categorize these systems under the broad categories of Program Benefits, Debt Management, or Financial/Administrative. We have a mature FMS review program whereby, on a 5-year cycle, an independent contractor performs detailed reviews of FMS to ensure they comply with Federal FMS requirements.

The Office of the Deputy Commissioner, Operations (DCO)

At the core of our ability to ensure the accuracy of the MEPP are the efforts of our operations organization.

Mary E. Glenn-Croft is the Deputy Commissioner of DCO. DCO directs and manages central office and geographically dispersed operations installations. We deliver services through a nationwide network of over 1,400 offices that includes regional offices, field offices, card centers, teleservice centers, processing centers, and hearing offices. Our field offices and card centers are the primary points for face-to-face contacts with the public. Teleservice centers offer National 800 Number telephone service. Processing centers perform a wide-range of workloads and handle 800 number calls. Most of our employees deliver direct service to the public or support the services provided by these front-line employees. Additionally, our disability programs depend on the work of over 16,500 individuals employed by our State and territorial partners, the Disability Determination Services.

DCO oversees regional operating program, technical, assessment and program management activities. DCO directs studies and actions to improve the operational effectiveness and efficiency of its components. DCO oversees the coordination and implementation of SSA's policies for the electronic delivery of Agency services to the public.

Office of Quality Performance (DCQP)

At SSA, we generically define quality as doing the best we can to deliver accurate payments, a good service experience, and cost-effective operations. The Office of Quality Performance (OQP) works collaboratively across the agency to improve quality.

Ronald T. Raborg is the Deputy Commissioner of OQP and our SAO for the quality and objectivity of, and internal controls over, our spending information publicly disseminated through public venues such as USAspending.gov and other similar websites.

OQP reviews, evaluates, and assesses the integrity and quality of the administration of Social Security programs. This includes stewardship reviews, which provide the basic measure the agency uses to report on the accuracy of payments and reviews of disability determinations.

RSI Stewardship review is based on a monthly sample selection from the Title II payment rolls consisting of beneficiaries in current payment status. Each month, RSI cases and Title II DI cases are selected. For each case selected, we interview the beneficiary or representative payee, collateral contacts are made as needed, and all nonmedical factors of eligibility are redeveloped as of the sample month.

T16 Stewardship review is based on a monthly sample selection of SSI recipients who received a payment in the sample period. Each month, for T16 cases selected, we interview the recipient, and/or payee, collateral contacts are made as needed, and all nonmedical factors of eligibility are redeveloped for the sample period and retroactive months, if applicable.

OQP reviews at least 50 percent of all State Disability Determination Services (DDS) initial and reconsideration allowances of applications for Old-Age, Survivors, and Disability Insurance (OASDI) benefits based on a disability, and reviews a sufficient number of OASDI continuing disability review (CDR) continuances to ensure a high level of accuracy in such determinations. OQP conducts similar studies for Supplemental Security Income (SSI) benefits.

OQP has begun an extended long-term strategy to improve its support of the SSA business initiatives by monitoring and enhancing the agency's data quality, which is in line with the "*Open Government Directive*."

OQP's goal is to have a data quality initiative that will complement existing quality studies and will work in tandem with the current effort in insuring the quality of the information that dictate business actions and decisions to improve the business processes and policies. Pursuing this initiative will:

- Highlight areas for improvement;
- Show progress and continuous improvements;
- Allow for prioritization of business efforts;
- Improve usefulness of information for business decision making; and
- Support open government directive.

Data quality metrics and Key Performance Indicators (KPI) will be housed in the Enterprise Data Warehouse (EDW).

Office of the Deputy Commissioner for Systems (DCS)

The MEPP are very complex programs requiring a technology organization, application systems, and technology infrastructure capable of handling the large volumes of MEPP transactions

G. Kelly Croft is the Deputy Commissioner of DCS. DCS directs the management of systems and operational integration and strategic planning processes, and the implementation of a comprehensive systems configuration management, data base management and data administration program. This office initiates software and hardware acquisition for SSA and implements software and hardware policies and activities. DCS directs the development of operational and programmatic specifications for new and modified systems, and oversees development, validation, and implementation phases.

DCS has established an enterprise data strategy which includes a data quality firewall. They establish and enforce enterprise data standards. They manage SSA's authoritative data sources that support SSA

programs, enterprise metadata repositories, and perform master data management (MDM). DCS is responsible for information policies and governance structure enforcing how data and information can be used.

Within the DCS organization, the following offices are directly involved in the business processes that provide the spending information on USAspending.gov:

The Office of Retirement and Survivors Insurance Systems is responsible for programmatic and management information systems which support the nation's Retirement and Survivors Insurance program and Medicare enrollment, including initial claims, post-entitlement, payments, audit, integrity review, Treasury operations and notices.

The Office of Applications and SSI Systems directs, develops and coordinates information technology requirements, application programs and management information systems for new and modified systems in direct support of the SSI program.

The Office of Earnings, Enumerations and Administrative Systems support new and ongoing initiatives in SSA's enumeration and earnings processes, workload management, and management information (MI), and in the financial, human resources and other administrative activities of the Agency.

The Office of Telecommunications and Systems Operations (OTSO) is responsible for the security, operation, and maintenance of SSA's computer systems operations. It manages the computer operations complex which processes SSA's programmatic application systems. OTSO conducts continuing assessments and engineering analyses of the computer operations, as well as equipment performance analyses and coordinates the implementation of necessary improvements to existing resources.

The Office of Enterprise Support, Architecture and Engineering (OESAE) identifies the strategic information technology resources needed to support SSA business processes and operations. It directs the design, development, and maintenance of SSA's information technology architecture program and directs SSA's data base integration activities to improve the administration of SSA's Programmatic and Management Information/Administrative data bases.

The Division of Validation and Testing Technology (DVTT) provides enterprise technical services of the software testing lifecycle, software change control, software support, and execution of SSA programmatic systems within the Interactive Validation Environment (IVEN), which includes the Validation Database (VDB) and associated Validation Tools and technology systems.

Office of the Chief Information Officer (CIO)

Instrumental to our continual ability to provide the agency's services is a well developed strategic information management planning program and a strong information security program.

Franklin H. Baitman is the CIO and is the agency lead for Open Government. The CIO develops the Information Resource Management Plan and defines the Information Technology (IT) vision and

strategy for SSA. The office shapes the application of technology in support of the agency's Strategic Plan including the Information Technology Architecture that outlines the long term Strategic Architecture and Systems Plans for the agency and includes agency IT Capital Planning.

Under the CIO, SSA has an extensive and comprehensive security infrastructure to fulfill its security responsibilities. It is responsible for directing and managing SSA's enterprise information technology security program. This includes maintaining agencywide security policies and managing the reporting and monitoring processes to ensure compliance.

2. Contract Awards and Federal Financial Assistance - Grant Awards

The DCBFM is responsible for the SSA-wide acquisition and grants programs in support of the agency mission and strategic goals.

Within DCBFM, the OAG directs the business management aspects of these activities, and develops and implements applicable policies, procedures and directives and is directly involved in the business processes that provide the spending information on USAspending.gov

Also within DCBFM, the OFPO OF has operational responsibility for ensuring contracts and grants transactions are recorded in an accurate and timely manner, and that recorded data reconciles with the transaction source.

5.2 Risk Assessment

Describe the risk assessment process utilized by the agency and state the high risk areas identified in the assessment; e.g., whether security or privacy issues may arise when the public links related information that has been published separately

Risk Assessment

We have several risk assessment processes:

- In compliance with OMB Circular A-123, Appendix A, we have developed a formal process that identifies key internal controls implemented by the agency to ensure that financial reporting is fairly stated, in all material respects, based on control objectives established in OMB's *Audit Requirements for Federal Financial Statements* bulletin.
- Relative to financial information, the primary risk assessment process is our compliance with OMB Circular A-123, Appendix A, *Assessing Internal Control over Financial Reporting*. SSA has a formal process for identifying risks and related internal controls. We identify and test the process for monitoring these internal controls.
- OQP conducts ongoing quality assurance reviews of claims and postentitlement information in our data systems to ensure their accuracy.
- We have a well-established agencywide management control and financial management systems review program as required by the FMFIA. More information about our agencywide management control and financial management systems review program is contained in Appendix A.

- We have an independent contractor conduct detailed system reviews of SSA's FMS, which includes our programmatic system. These reviews help ensure our FMS conform to high standards of financial accountability.
- As part of our financial statement audit, we receive an opinion on management's assertion on our internal control over financial reporting. Since FY 1997, we have received an unqualified opinion on our internal control over financial reporting from the financial statement auditors. Since the auditors have not reported any significant risks, this is strong evidence of the quality of our control environment.

As noted in Section 1.2, we have determined our internal controls over the quality of Federal spending data provided on USAspending.gov are generally strong.

Identified Risks

Based on our risk assessment processes, we have identified the following risks:

- We are always conscious of the risks associated with personally identifiable information. We mitigate this risk by aggregating the payment information by geographical location as directed by OMB.
- Our evaluation of the processes we use for Federal assistance data identified a need to improve the distribution methodology used for accumulating the information by geographic location. This presents a risk to making available complete and accurate Federal assistance data.

To mitigate this risk, work is underway to build a new system that will address this risk, as well as improving the accuracy, reliability, and timeliness of Federal spending data.

The FAADS PLUS / USAspending.gov Data Warehouse will be designed and developed to support the FFATA and the American Recovery and Reinvestment Act (ARRA) as required by the Office of Management and Budget. The Data Warehouse will collect and store detail data on all major obligations and expenditures.

We are in the process of identifying and performing analysis on potential data sources such as the certified benefit payment history files and/or the Master Beneficiary Record (MBR) file and the Supplemental Security Record (SSR) file. Data sources are being analyzed against OMB's requirements for their viability. The main reason for considering the use of the benefit payment history files is that they may better support the need to provide accurate data. The benefit payment files will provide a complete accountability of the major obligations.

SSA benefit payment files record the disbursements of benefit payments and are generated every day and certified to the Department of Treasury for disbursement. The value of these certifications is reported to SSA for recording in the financial statements through the Daily Report of Benefit Activity (DRBA). Depending on the reporting requirements, most data elements should be on the payment file. For paper checks, although decreasing in volume, the files would contain necessary information regarding the address to which the disbursement was being made. For direct deposit payments, the

recipients' physical addresses would be obtained from the master files. This would provide for the most accurate congressional district, county, state, etc.

As required by OMB, the data will be posted to the Transparency Act website (USAspending.gov) on a monthly basis. The timeliness of the data will be synchronized between the Social Security Administration and the Department of Treasury. As a result, aggregate data posted to USAspending.gov will reflect actual point in time obligations and expenditures broken out by congressional district and state.

Risk Assessment Conclusion

Based on our risk assessment processes, we do not view either of the identified risks as being a high risk.

We take seriously our stewardship responsibilities for the Federal assistance programs we administer. People depend on our programs – both Social Security and Supplemental Security Income – for support at critical stages of their lives. These programs have a significant economic impact, and are of keen interest to the President, Congress, and the American public. As a result, we have a culture that promotes quality in everything we do.

5.3 General Governing Principles and Control Activities

Describe the policies and procedures implemented relevant to ensure the quality and integrity of Federal spending information. Provide a schedule for review and updating of these policies and procedures. Describe how the policies and procedures address the increased volume of information made publicly available and the swiftness by which the information is disseminated; e.g., moving from a quarterly or annual dissemination to a monthly dissemination.

Governing Principles - Agencies should implement control activities to ensure the quality and integrity of the data, leveraging existing processes and activities.

SSA provides information to the public about the current experience of its programs, the projected scope and impact of those programs in the future, and the effect of proposed changes to the Social Security system. Information products describe the affect of SSA programs on our economy, society, and beneficiary populations, and provide detailed demographic and economic information on beneficiaries and covered workers. Those products are used by government planners and policymakers as well as by actuaries, economists and other social scientists, the media, and the public to analyze Social Security programs and their affect on the nation.

To ensure the integrity of its administrative information, SSA employs rigorous controls that represent sound security practices. SSA has in place programs and policies for securing its resources as required by Federal information security policies and regulations. Those security procedures address all major components of information security and apply to all SSA operating components. In addition, SSA is subject to statutory and regulatory requirements to protect the sensitive information it gathers and maintains on individuals. Those requirements are contained principally in the following documents:

- Privacy Act of 1974;
- OMB Circulars A-123, A-127, and A-130;

- Federal Information Security Management Act Report;
- FFMFIA of 1982;
- Section 6103 of the Internal Revenue Code;
- Section 1106 of the Social Security Act;
- SSA's Regulation 1, codified at 20 C.F.R. Part 401; and
- IRS Tax Information Security Guidelines for Federal, State, and Local Agencies.

SSA's information systems are built on policies and directives that are based on the set of requirements defined by higher monitoring authorities and business models approved by the management steering committee. For example:

- Capability Maturity Model for Software (CMM)
- Capability Maturity Model Integration (CMMI)
- Executive Assurance
- Earned Value Management
- Federal Enterprise Architecture
- Application Portfolio Management

These governing principles enable SSA to build quality systems on schedule and within budget while ensuring customer satisfaction and good return on investment. Our adherence CMM and CMMI and federal enterprise architecture principles support our efforts for ensuring data quality.

Control Activities - Agencies should perform or use control activities to mitigate risks of misstating, misrepresenting, or losing their information.

We have a well-established agencywide management control and financial management systems review program as required by FMFIA.

We accomplish the objectives of the program by:

- Integrating management controls into our business processes and financial management systems at all organizational levels;
- Reviewing our management controls and financial management systems controls on a regular basis;
- Developing and monitoring corrective action plans for control weaknesses; and
- Ensuring our compliance with the requirements of FMFIA and other related legislative and regulatory requirements through our EIC committee, consisting of senior managers and chaired by the Deputy Commissioner. If we identify a major control weakness, the EIC committee evaluates whether the weakness is a material weakness. If so, the committee sends it to the Commissioner for final determination.

We incorporate effective internal controls into our business processes and financial management systems through the system development life cycle process. The user requirements include the necessary controls and the new or changed processes and management certifies that the controls are in place. We test the controls prior to full implementation to ensure they are effective.

We identify management control issues and weaknesses through audits, reviews, studies, and observation of daily operations. We conduct internal reviews of management and systems security

controls in our administrative and programmatic processes and financial management systems. We conduct the reviews to evaluate the adequacy and efficiency of our operations and systems to provide an overall assurance that our business processes are functioning as intended. The reviews also ensure that management controls and financial management systems comply with the standards established by FMFIA and OMB Circular Nos. A-123, A-127, and A-130.

We have an office within the CFO organization which performs the A-123 SAT functions. This team is the lead component for overseeing and coordinating many of the internal control activities throughout SSA, including coordinating and updating the internal controls documentation, evaluating the sufficiency of the design of internal controls, monitoring testing, and remediation activities.

The governing principles and control activities indicated above cover existing systems and any new system and will adequately satisfy increased volume and frequency demands.

Policies and Procedures for quality of Federal Spending Information

[Section 6](#) of this plan includes specific policies and procedures details.

We are planning to migrate to a new system for reporting of grants and we have begun the process for developing a new system to meet M-09-19 FFATA data submission requirement and address the current identified weakness in FAADS reporting. The new systems will incorporate appropriate internal controls, policies and procedures. The infrastructure for these new systems will be scalable and expandable.

This will position us to meet demands for increased volume of information made publicly available. We will use the new OMB metrics (timeliness, accuracy, and completeness) as an aid in this monitoring.

5.4 Communications

Describe the policies and procedures implemented that govern communications with the public and the solicitation of public feedback on Federal spending information; e.g., public website soliciting feedback or collaboration with the public. In addition, identify the central office responsible for disseminating the Federal spending information and how that office interacts with the governance body providing oversight for data quality.

OCIO's Office of Open Government (OOG) works in partnership with the Office of Communication (OCOMM) in developing programs to improve communications and collaboration with the public. In our Open Government Plan, we identify the actions we are taking to engage various audiences in all of our open government initiatives. We will ensure that the open government communication plan addresses Federal spending information.

OOG, OCOMM, OQP, DCBFM and, DCS will work in concert to disseminate reliable information to public.

SSA will foster public awareness and encourage usage of published data by continuously engaging external and internal audiences about our efforts and results on transparency, participation and collaboration. Specifically, we will:

- Educate and inform external and internal audiences about Social Security’s Open Government activities;
- Collect ideas and feedback from external and internal sources about ways to improve our openness as well as our programs and services; and
- Report on ideas we receive and any progress or action we take on them.

Internally, we will use our agency Intranet as a platform for keeping our employees informed and engaging them in Open Government ideas and initiatives.

We will use our Internet site (<http://www.socialsecurity.gov/open>) for sharing information, soliciting feedback and providing opportunities for participation and collaboration with the public. SSA will publish the data quality plan and pertinent information about Federal spending data on our internet site.

SSA will also use e-newsletters to inform targeted interest groups of major changes to information available on USAspending.gov.

SSA will establish and monitor a dedicated mailbox to receive feedback on data quality of Federal spending information. We will hold ourselves accountable by taking appropriate action on the feedback and reporting back to the public.

5.5 Monitoring

Describe the process to develop performance measures and provide the performance metrics currently being used to monitor the quality of spending information. In addition, identify the Federal spending information data sets that will be made available within the next six months.

Although we have the processes described below to monitor the quality of our spending information, we will participate with OMB to determine additional specific performance measures or performance metrics for this information. We will continuously monitor our performance of Federal spending information and its’ dissemination against the new OMB metrics of completeness, accuracy, and timeliness. We have no plans to expand the Federal spending information we provide within the next 6 months.

Much of the information SSA disseminates comes from the Social Security administrative data files. Those files contain information used to manage SSA programs, including data to determine benefit entitlement, and to compute and pay benefits.

On a continuing basis, the agency conducts quality reviews and studies of its claims processes to ensure that each claim is properly documented, completed, and accurately processed in accordance with operational policies and procedures. During a quality review or study, if a reviewer identifies an instance of employee or claimant fraud, we send the case to the regional OQP representative for referral to the appropriate regional authority and the Office of the Inspector General (OIG).

Another important aspect of the internal control process is the Agency’s FMS Review Program. The program ensures that we maintain an inventory of FMS and that we conduct reviews to ensure they are meeting Federal FMS requirements. In addition to financial systems, all major programmatic systems are included in the FMS inventory. The agency conducts a detailed review of each system on a 5-year

cycle. An independent contractor conducts the detailed review that includes transaction testing. These reviews satisfy the review requirements of FMFIA and other pertinent Federal laws and regulations. The agency prepares corrective action plans as necessary and tracks the actions until completed.

Our compliance with OMB Circular A-123, Appendix A compliance program serves as an important monitoring tool.

6. Data Quality Plan - Section 2: USAspending.gov

Section 2 should describe how the agency implements the data quality plans and control processes, discussed in Section 1, for Federal spending information available on USAspending.gov. Appendix B shows a schematic representation of these processes.

For each type of data the agency provides to USAspending.gov, the agency should discuss how it compiles, reviews, and monitors the quality of data. If improvements are required, the agency should include a timeline with major milestones to complete such actions.

6.1 Compile

Plan Requirement	Contract Awards	Financial Assistance Awards - Grants	Financial Assistance Payments - Mandatory and Entitlement Programs
<p>i. List the specific types of awards applicable to your agency (i.e., contracts, direct loans, loan guarantees, defaulted guaranteed loans, mandatory grants, discretionary grants, cooperative agreements, insurance, direct assistance, or other types of assistance) and whether your agency is currently reporting on all types.</p>	<p>SSA reports all Contract Actions executed by this office, per the requirements in the Federal Acquisition Regulation (FAR), to FPDS-NG.</p> <p>After we award a contract, we transmit this information to FPDS-NG.</p> <p>Our reporting for Contract Awards is current.</p>	<p>SSA issues discretionary grants and cooperative agreements.</p> <p>Grant Awards under CFDA numbers:</p> <ul style="list-style-type: none"> • 96.007 - research and demonstration grants; Retirement Research Consortium-RRC, and Fin. Literacy Res. Consortium (FLRC); • 96.008 - Work Incentives Planning and Assistance Program (WIPA); • 96.009 - Protection and Advocacy for Beneficiaries on Social Security (PABSS). <p>SSA reports grants data twice monthly to USAspending.gov as required by OMB.</p> <p>Our reporting for Financial Assistance Awards-Grants is</p>	<p>SSA disburses and accounts for all benefit payments authorized under the Social Security Act.</p> <p>Under the provisions of the Act, we issue benefit payments to entitled individuals for the Old-Age and Survivor Insurance (OASI) and Disability Insurance (DI), Special Veterans Benefits (SVB), and SSI programs.</p> <p>Mandatory and Entitlement Program Payments under CFDA numbers:</p> <ul style="list-style-type: none"> • 96.001- Disability Insurance • 96.002 - Retirement Insurance • 96.004 - Survivors Insurance • 96.006 - SSI <p>Currently, we provide this information on a quarterly basis.</p> <p>Our reporting for Financial Assistance Payments -</p>

Plan Requirement	Contract Awards	Financial Assistance Awards - Grants	Financial Assistance Payments - Mandatory and Entitlement Programs
		current.	Mandatory and Entitlement Programs is current.
<p>ii. Provide the steps for compiling and reporting the data, for the four spending categories defined above (grants, loans, contracts, and other assistance).</p>	<p>Compiling: All awards made by SSA that are reportable to USAspending are entered into the agency's contract writing system by the Contracting Officer. The contract writing system interfaces through an Internet Web Service with FPDS-NG.</p> <p>Reporting: The Contracting Officer connects to FPDS-NG via the contract writing system and uploads all applicable data elements from the agency's contract writing system to FPDS-NG. While connected to FPDS-NG, the Contracting Officer also enters any data elements that are not available from the agency's contract writing system directly into FPDS-NG.</p>	<p>We maintain grant award information in an in-house database, GRS. GRS is protected with user name and password access. Roles are assigned to specific staff to ensure only appropriate staff have access to the database. We enter the information on or shortly after the award date.</p> <p>For each reporting date, we extract all award activity that occurred since the previous submission date and format it into a text file, as required by USAspending.gov.</p> <p>Effective May 3, 2010, we submit data electronically via DSVT usaspendingdata@gsa.gov for validation and uploading to the USAspending website.</p>	<p>The reported information comes from Social Security administrative data files. Those files contain information used to manage SSA programs, including the financial assistance payments for mandatory and entitlement programs.</p> <p>Developed in the late 1970's, the objective of our reporting system was to provide data for the Geographic Distribution of Federal Funds Report. Although adequate at the time, the distribution methodology used for accumulating the information by geographic location needs improvement. Also included in this reporting were some administrative costs not required for the current reporting requirements.</p> <p>Subsequently, we made system modifications to provide information to the FAADS. This modification allowed us to meet the FAADS reporting requirements, but the same methodology for accumulating the information by geographic location and the inclusion of administrative costs remained.</p> <p>We are currently reformatting the FAADS reporting file to meet the FAADS-Plus reporting required for USAspending.gov. However, the USAspending requirement</p>

Plan Requirement	Contract Awards	Financial Assistance Awards - Grants	Financial Assistance Payments - Mandatory and Entitlement Programs
			<p>is for monthly reporting, while the FAADS requirement is for quarterly reporting. We view modifying the existing reporting system to produce monthly reporting as impractical. Instead, we plan to redesign our reporting system using modern technologies that will enhance our ability to ensure the accuracy of the information and to meet the current monthly reporting requirements.</p> <p>We expect to have our requirements analysis and migration strategy completed by September 2010.</p>
<p>iii. Provide the amount of time elapsed between the execution of the transaction and reporting that transaction to USAspending.gov; e.g., execute the transaction and report that transaction within the same month, one month lag, two month lag, etc.</p>	<p>SSA's contract writing system records the agency's contracts in a database. This system interfaces with FPDS-NG, so when the contract writing system releases an award, it submits contract data pertaining to the award to FPDS-NG.</p> <p>In a separate transmission, SSA submits program source information to USAspending.gov. SSA executes an extract program to pull program source information from the contract writing system and puts it into a text file. On the 5th and the 20th of each month,</p>	<p>We report transactions within 15 days of the award date. For example, Grants staff enters an award issued on February 21, 2010, into GRS no later than March 5th, and it is submitted to USAspending on March 5th.</p> <p>For awards issued after March 5th, we enter them into GRS no later than March 20th and submit them on that date.</p>	<p>We recently delivered files reformatted into the FAADS Plus format for FY 2007-2009 and the first quarter of 2010 to USAspending.gov.</p> <p>The reporting cycle for the FAADS reporting is quarterly, while USAspending requires monthly reporting. We view modifying the existing reporting system to produce monthly reporting as impractical</p> <p>Instead, we plan to redesign our reporting system using modern technologies to meet the monthly reporting requirements, as well as enhancing the quality of the reported information.</p> <p>We expect to have our requirements analysis and</p>

Plan Requirement	Contract Awards	Financial Assistance Awards - Grants	Financial Assistance Payments - Mandatory and Entitlement Programs
	<p>SSA submits this text file to USAspending.gov through the online USAspending.gov Data Submission and Validation Tool.</p> <p>Per OMB memorandum M-09-19, <i>Guidance on Data Submission under the FFATA</i>, issued on June 1, 2009, USAspending.gov is applying the data it receives twice a month.</p> <p>Agencies do not control how often FPDS-NG updates USAspending.gov.</p>		<p>migration strategy completed by September 2010. Until the replacement system is in operations, our reporting will be quarterly.</p>

6.2 Review

Plan Requirement	Contract Awards	Financial Assistance Awards - Grants	Financial Assistance Payments- Mandatory and Entitlement Programs
<p>i. Describe the general steps performed during the reviews process, including identifying the management personnel responsible for reviewing the data prior to submission</p>	<p>The FAR requires agencies to report certain contract actions to FPDS-NG. For these, the assigned SSA Contracting Officer (CO) creates the FPDS-NG record and validates it in FPDS-NG (by selecting the “Validate” button in FPDS-NG), makes any corrections detected by FPDS-NG, and saves it. Depending on the</p>	<p>Prior to awards being issued, Grants Management Officers review all awards. In the review process, we confirm the correct award amounts by cross-referencing with a Funding Approval List that identifies the specific award amounts for each grantee. Grantee organization information is cross-referenced with their grant applications to</p>	<p>We have a Project Coordinator (PC) who is responsible for this reporting.</p> <p>After the reporting system produces the output file, the PC ensures that the sums on the system output report agree to control totals.</p> <p>After transmitting the information, the PC ensures that the amounts published on USAspending also agree to the control totals.</p>

Plan Requirement	Contract Awards	Financial Assistance Awards - Grants	Financial Assistance Payments- Mandatory and Entitlement Programs
	<p>dollar value of the acquisition and the CO's level of acquisition authority (warrant), the CO may submit the proposed award and FPDS-NG record for review and approval prior to releasing them. For awards valued up to \$3 million, the CO's team leader (non-supervisory) may review and approve the award and FPDS-NG record. For awards up to \$5 million, the CO's team leader and first-level supervisor review the award and FPDS-NG record. For awards up to \$10 million, the CO's second-level supervisor adds another layer of review. Finally, the CO's upper management provides the final layer of review for awards over \$10 million. Upon approval from the highest review level required, the CO releases the award, along with the FPDS-NG record, finalizing it in the FPDS-NG system.</p> <p>Furthermore, OMB's Office of Federal Procurement Policy (OFPP) annually</p>	<p>ensure organization information is current and correct.</p> <p>Grants Management staff manually enter the award information into GRS shortly after the award date. A senior grants management specialist reviews and cross-references, all award information in GRS with the Funding Approval List again, prior to extracting the data. This ensures there are no data entry errors. We correct any errors in GRS before this extraction.</p>	<p>The PC also ensures the information is reconciled to the financial system and to the amounts certified for payment with the US Treasury.</p>

Plan Requirement	Contract Awards	Financial Assistance Awards - Grants	Financial Assistance Payments-Mandatory and Entitlement Programs
	<p>requires SSA's Senior Procurement Executive (the agency Deputy Commissioner for Budget, Finance and Management) to certify the accuracy of the previous FY's FPDS-NG records. This certification requires SSA to generate a random sample of FPDS-NG records from the previous FY's acquisitions. A select group of SSA procurement analysts, acquisition managers, and team leaders reviews these acquisitions to identify any errors in various OFPP-specified FPDS-NG fields. The CO responsible for the FPDS-NG record in question must then fix any errors. Ultimately, the CO's first-line supervisor is responsible for ensuring timely and complete corrections.</p>		
<p>ii. Describe the process to ensure consistency of Federal spending information submitted for USA spending.gov with similar data reported through other venues; (e.g., CFDA numbers reported agree with CFDA programs on</p>	<p>SSA will form a workgroup to develop a process to ensure this consistency.</p>	<p>SSA will form a workgroup to develop a process to ensure this consistency.</p>	<p>SSA will form a workgroup to develop a process to ensure this consistency.</p>

Plan Requirement	Contract Awards	Financial Assistance Awards - Grants	Financial Assistance Payments- Mandatory and Entitlement Programs
<p>www.cfda.gov, obligation/funding amount agrees with obligated balances reported to Treasury and OMB via FACTS II/SF-133 on a quarterly basis)</p>			
<p>iii. Describe the process to ensure completeness of the Federal spending information; e.g., use of control totals, etc.</p>	<p>SSA's contract writing system stores a summary of FY obligations required by the FAR. SSA will compare this summary to a summary of FY obligations in FPDS-NG. Prior to the annual certification by the SSA Procurement Executive mentioned in 2.b.i. above, SSA contracting staff will correct any detected inconsistencies.</p>	<p>We confirm award amounts to the funding approval list, identifying the individual awardees and award amounts, as well as the total for the entire grant project. For example, our WIPA program has 104 grants. We create the approval list based on information from the Program component, including the name of each grantee, the specific award amount for each grantee as well as a total amount for all 104 awards. Grants Management Officers compare award documents with the Approval list during their review of each grant award. GRS has the ability to generate reports based on Grant Programs. Reports are generated from GRS and compared to the Approval List as a means to ensure all recent awards are complete and total up to the correct amounts.</p> <p>Prior to submitting the text file to USAspending,</p>	<p>After reporting system produces the output file, the PC ensures that the sums on the system output report agree to control totals.</p> <p>After transmitting the information, the PC ensures that the amounts published on USAspending agree to the control totals.</p> <p>The PC also ensures the information is reconciled to the financial system and to the amounts certified for payment with the US Treasury.</p>

Plan Requirement	Contract Awards	Financial Assistance Awards - Grants	Financial Assistance Payments- Mandatory and Entitlement Programs
		<p>the Grants Management Specialist formats the data into a spreadsheet and verifies all fields are complete and appropriately aligned for successful submission. Some of the few error reports the Grants division has received since submitting data to USAspending are the result of changes to awards issued prior to the inclusion of new data elements to identify ARRA funds.</p> <p>When such changes/updates occur to awards issued prior to the addition of the ARRA identifying elements, the Grants Management Specialist manually adds the necessary data in the appropriate fields, to ensure the data files are complete.</p> <p>SSA is migrating to a grants management system in May 2010. Grantsolutions has the ability to conduct quality control checks through the process of getting a grant awarded.</p> <p>GRS will continue to be used for data submission for all awards currently in the database. GRS will be phased out as the projects reach their end</p>	

Plan Requirement	Contract Awards	Financial Assistance Awards - Grants	Financial Assistance Payments- Mandatory and Entitlement Programs
		dates and all unspent funds are de-obligated and reported to USASpending.	

6.3 Monitor

Plan Requirement	Contract Awards	Financial Assistance Awards - Grants	Financial Assistance Payments- Mandatory and Entitlement Programs
<p>i. Provide performance metrics used internally to monitor the timeliness, completeness, and accuracy of the USASpending.gov information.</p>	<p>Each Contracting Officer is responsible for maintaining a zero number of outstanding reportable awards that have not been reported to FPDS-NG.</p> <p>Acceptable metric for timeliness is 100 percent because all awards are to be reported through the contracting writing system as they are made.</p> <p>Acceptable metric for completeness is 99.99 percent because all awards are to be completed through the contracting writing system as they are made. The exception is when there is an error caused by the interface between FPDS-NG and our contract writing system, of FPDS-ND alone.</p> <p>The agency uses a</p>	<p>The division of Grants Management monitors the timeliness, completeness, and accuracy of the USASpending.gov information.</p> <p>The senior Grants Management Specialist contacts all grants staff twice a month, to confirm all recent award information has been entered into GRS. This ensures all awards are included in the proper reporting period. If the Grants Management Specialist finds that award information is missing for recent obligations, based on the cross-referencing with the Approval Lists, the award information is entered into GRS and included in the extraction, ensuring that the data is complete for the current reporting period.</p>	<p>After transmitting the information, the PC ensures that the amounts published on USASpending agree to the control totals.</p> <p>We incorporate the reporting deadlines into the Division of Central Accounting and Reporting's internal timeline schedule. The PC is aware of their responsibility for adhering to this schedule.</p> <p>This schedule includes all of the Federal Government reporting deadlines that are applicable to SSA.</p>

Plan Requirement	Contract Awards	Financial Assistance Awards - Grants	Financial Assistance Payments- Mandatory and Entitlement Programs
	<p>statistically valid sample size of their transactions based on a 95 percent confidence level and an error rate of no more than 5 percent and audits and verifies each of these transactions are 100 percent accurate.</p> <p>Each Contracting Officer runs a weekly report from the contract writing system, to verify that there are no awards listed.</p> <p>If an award is displayed on this report, the number of days late is reported which elevates the priority of completing that action in FPDS-NG.</p> <p>SSA has instituted the use of FPDS-NG Adhoc Reports to identify data anomalies that reflect potential data inaccuracies. Inaccuracies identified in FPDS-NG are corrected, in FPDS-NG. USAspending imports from FPDS-NG on a schedule defined above, and corrections are applied at that time.</p> <p>Supervisors for each contracting component</p>	<p>Any inaccuracies are corrected prior to submitting FFATA data.</p> <p>Once we migrate to GS, the system will allow us to extract the data directly from GS, thus eliminating the need to enter data into a separate system, and having potential data entry errors.</p> <p>Our performance metric is 99.5 percent for submission, completeness, and accuracy. The Grants Management Team has consistently met that metric since we began submitting data to USAspending and fully expects to continue at this performance level.</p>	

Plan Requirement	Contract Awards	Financial Assistance Awards - Grants	Financial Assistance Payments- Mandatory and Entitlement Programs
	<p>are responsible for generating this report regularly and resolving the issue(s) preventing the posting of a valid FPDS-NG record for each award on the list.</p> <p>As mentioned in 2.b.i. above, SSA also has a formal review process of FPDS-NG records, based upon the dollar threshold of the acquisition involved, to ensure that the data submitted to FPDS-NG is accurate.</p>		
<p>ii. Provide deficiencies already identified by your agency regarding USAspending.gov information – missing data, erroneous data, delayed reporting, etc.</p>	<p>SSA has the following outstanding issue with its reporting:</p> <p>USAspending.gov is not showing that we submitted Funding Source data for FFATA Agency Submissions (iChart) as of February 16, 2010. However, SSA has been current with all of its funding source data submissions. Attempts to resubmit the data to USAspending.gov result in a message that the data was not necessary because it was included in a prior submission. The issue is that USAspending.gov displays conflicting statuses of data</p>	<p>We have experienced minimal problems with missing or erroneous data, or delays in reporting. We enhanced GRS for the additional data fields required for reporting Recovery Act funds in USAspending. SSA will be using both GRS and GS for a period of time, until all awards in GRS are fully addressed and all unspent grant funds are de-obligated and reported to USAspending.</p> <p>In the few instances when data was submitted with formatting issues, they were corrected within 24 hours and successfully resolved.</p> <p>One area of weakness of</p>	<p>Developed in the late 1970's, the objective of our reporting system was to provide data for the Geographic Distribution of Federal Funds Report. Although adequate at the time, the distribution methodology used for accumulating the information by geographic location needs improvement. Also included in this reporting were some administrative costs not required for the current reporting requirements.</p> <p>Subsequently, we made system modifications to provide information to the FAADS. This modification allowed us to meet the FAADS reporting requirements, but the same methodology for accumulating the information by geographic location and the inclusion of administrative costs remained.</p>

Plan Requirement	Contract Awards	Financial Assistance Awards - Grants	Financial Assistance Payments- Mandatory and Entitlement Programs
	<p>received from agencies. In addition, USAspending.gov shows less than 100 percent completeness for the following categories of data: NAICS code, Program Source Account, Program Source Agency, and Award Title. Efforts to gain an understanding and explanation from USAspending.gov about how to correct the reported data for these categories have been unsuccessful. These categories are less than 100 percent complete for every agency reporting to USAspending.gov.</p>	<p>our current process of manually entering awards into GRS is that it relies on staff to remember to enter de-obligations into GRS. De-obligations occur on a more sporadic and individual basis, unlike obligations that occur at the same time for each grant program. The intermittent occurrences can be overlooked and staff might forget to enter the de-obligation into GRS. Since there is no approval list to cross reference de-obligations, we have to rely on cross referencing with the Final Financial Status Reports indicating the ending balance reported by the grantee.</p> <p>When it is discovered that a de-obligation was not entered into GRS, the grants management specialist enters it immediately and it is included in the next data submission. This issue does not occur often, now that staff have become accustomed to entering awards into GRS, but it is a weakness in ensuring 100 percent of all de-obligations are reported timely. This weakness will be eliminated as we migrate</p>	<p>We are currently reformatting the FAADS reporting file to meet the FAADS-Plus reporting required for USAspending.gov. However, the USAspending requirement is for monthly reporting, while the FAADS requirement is for quarterly reporting. We view modifying the existing reporting system to produce monthly reporting as impractical. Instead, we plan to redesign our reporting system using modern technologies that will enhance our ability to ensure the accuracy of the information and to meet the current monthly reporting requirements.</p> <p>We expect to have our requirements analysis and migration strategy completed by September 2010.</p>

Plan Requirement	Contract Awards	Financial Assistance Awards - Grants	Financial Assistance Payments-Mandatory and Entitlement Programs
		<p>to GrantSolutions, because the awards will be generated in the same system that creates the data files for submission to USAspending.</p> <p>SSA will be using both GRS and GS for a period of time, until all awards in GRS are fully addressed and all unspent grant funds are de-obligated and reported to USAspending.</p> <p>Once GRS is phased out, GS will be the sole source for grants data submissions to USAspending.</p> <p>SSA is migrating to GS in May 2010. We fully expect to be able to maintain the quality of our data.</p>	

Appendix A

Federal Managers' Financial Integrity Act (FMFIA)

Assurance Statement Process

Federal Requirements

FMFIA and Office of Management and Budget (OMB) Circular A-123, *Management's Responsibility for Internal Control*, require the Commissioner of Social Security to annually submit to the President and Congress a statement on whether there is reasonable assurance that:

- 1) SSA's internal controls over the effectiveness and efficiency of programs and compliance with applicable laws and regulations are operating effectively;
- 2) SSA's financial management systems (FMS) are in conformance with governmentwide requirements; and
- 3) SSA's internal controls over financial reporting are operating effectively.

The Commissioner's annual statement of assurance is included in the Systems and Controls section of SSA's annual Performance and Accountability Report.

Roles and Responsibilities

The Office of Financial Policy and Operations (OFPO) oversees and directs programs to ensure the agency complies with FMFIA and related guidance, and, as necessary, develops applicable policy to ensure compliance. OFPO reviews the agency's support for making the assurance statement, and based on this review develops the recommendation to the Commissioner to sign the FMFIA Assurance Statement. OFPO is the agency's primary point of contact for the annual financial statement audit.

Basis for the Assurance Statement

Although there are many elements that support the recommendation to sign the FMFIA Assurance Statement, four key elements are:

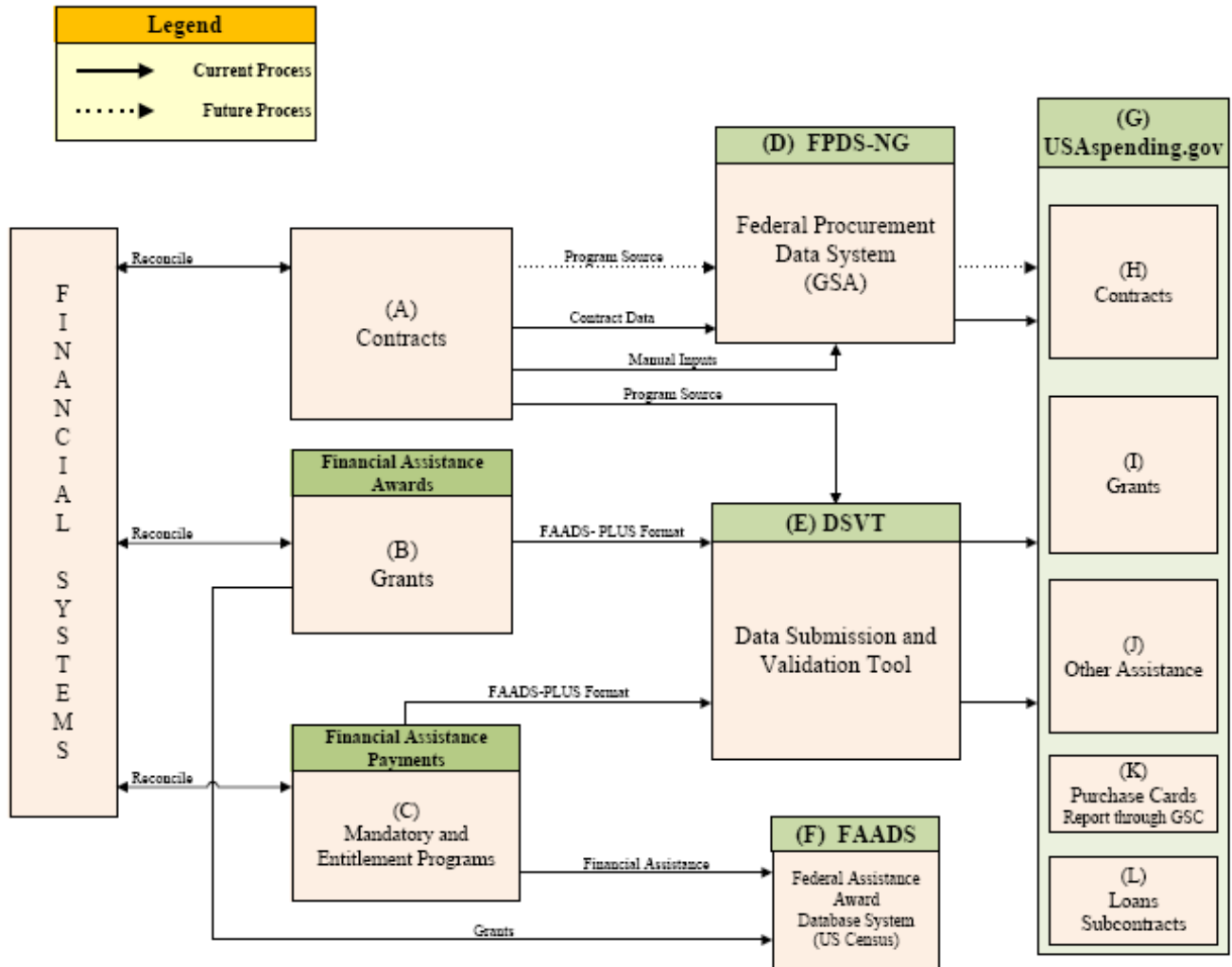
- Senior Executives Assurance Statements (EAS) - By September 30th each year specified SSA executives are required to provide an assurance statement to the Commissioner on whether the internal controls for the process in their area of responsibility are functioning as intended.
- Executive Internal Control (EIC) Committee - The agency has an EIC committee that provides executive oversight of the agency's management control program, addresses management control issues that have a substantial impact upon the agency's mission, monitors the progress of actions to correct management control weaknesses, ensures SSA's critical infrastructure is protected and ensures the agency has a viable continuity of operations plan. The committee chair is the Deputy Commissioner of Social Security and the committee has two permanent members, the Deputy Commissioner for Budget, Finance and Management, and the agency's Inspector General, and one ex officio member, the Counselor to the Commissioner. The committee invites some SSA Senior Executives to the EIC meetings.

- FMFIA FMS Review Program - SSA has a robust FMS review program that includes having an independent contractor conduct detailed reviews of the Agency's FMS to ensure they are in conformance with governmentwide requirements.
- Review and Testing Process of Internal Control over Financial Reporting - To comply with Appendix A of OMB Circular A-123, *Management Responsibility for Internal Control*, SSA has developed a formal process that identifies and tests the Agency's key internal controls over financial reporting.

Some other elements considered in the recommendation to sign the FMFIA Assurance Statement are:

- Office of Quality Performance Reviews and Studies;
- Integrity Reviews/Comprehensive Integrity Review Process/Other Programmatic Reviews;
- FMFIA Onsite Security Control and Audit Review programs;
- Annual Certification/Recertification of Systems Security Plans;
- Agency Critical Infrastructure Protection Steering Committee Activities and Reviews;
- Contingency and Recovery Plans and Tests;
- Appropriate Controls are Incorporated into the System Development Life Cycle of Automated Systems;
- Commissioner's Annual Determination of Compliance with the Federal Financial Management Improvement Act;
- Disability Determination Services Security Reviews;
- Physical Security Reviews Conducted by Office of Facilities Management and their Contractors;
- Annual Federal Information Security Management Act Report;
- Recommendations from Annual Audit of SSA's Financial Statements and Internal Controls;
- Other Government Accountability Office and Office of the Inspector General Audits/Reviews/Studies; and
 - Penetration Tests Conducted by Financial Statement Auditors and Other SSA Contractors.

Appendix B
Federal Spending Information Control Processes



Appendix C
Milestones and Completion Dates

Milestone	Projected Completion Date
Enhancements to Federal assistance reporting to correct identified weakness in FAADS reporting	Jan 2011 - Already begun
Enhancements to Federal assistance reporting to a monthly frequency	Jan 2011 - Already begun
Migrate grants reporting system to new enhanced GrantSolution to automate dissemination of grants data	From May 2010
Formally communicate to EIC committee and A-123 Senior Assessment Team (SAT) of additional responsibilities of data quality over federal spending information	Sept 2010
Integrate data quality of Federal spending with the open government data quality framework	Jan 2011
Establish multi-component team for each of USAspending.gov process	Jun 2010
Develop an ongoing assessment process to ensure reporting meets principles and objectives of data quality plan	Jan 2011
Perform Acquisition assessment described in the appendix of OMB circular A-123	July 2011
Expand the scope for this data quality plan to include other federal spending information	Ongoing
Continuously monitor dissemination of federal spending data against OMB metrics	Ongoing
Establish web page for data quality	July 2010
Establish Mailbox for receiving feedback on data quality	July 2010