SSA OIG's Use of Contractors to Comply with FISMA

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SSA's Information System Infrastructure

- Oversees $1,668 billion of assets and pays out $536 billion in benefits (annual estimates) to over 52 million beneficiaries.

- Processes over 252 million earning records annually and maintains a database of over 400 million earnings records.

- Consists of 20 major systems that process information from over 1,500 field offices, regional offices, teleservice centers, program services centers and hearing offices. Each system is certified and accredited.

- Most major systems tied directly into the production of the Financial Statements.

OIG's efforts to comply with CFO requirements

- SSA hired PwC as our independent auditor in 1997 to review SSA's financial statements.

- PwC performs a wide range of internal control testing including:

  - Security tests based GAO's Federal Information System Control Audit Manual.

  - Additional security testing including internal and external penetration testing when needed.

FISMA Requirements

- Agencies are required to develop and maintain an agency-wide information security program.

- Agencies perform an annual evaluation of information security program.

- OIG's perform an annual independent evaluation of Agencies' security program.

SSA OIG Approach to FISMA

- Since PwC's F/S audit includes extensive testing of IS controls, OIG contracted with PwC to perform additional steps to evaluate Agency's compliance with FISMA.

- SSA did not want an opinion of its IS security program.

- OIG decided that the additional contract vehicle with PwC would be an Agreed-Upon-Procedures (AUP) engagement.
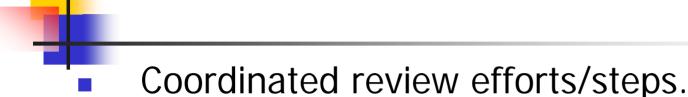
FISMA AUP Engagement

OIG contracted with PwC to perform an AUP engagement using the following criteria:

1. FISMA
2. OMB Memorandum M-06-20
3. NIST Guidance
4. Other relevant security laws and regulations

SSA's Approach to FISMA

- **Each major system owner completed the NIST Self-Assessment Guide (questionnaire).**

- **The Agency engaged Deloitte & Touche (D & T) to conduct an independent assessment on the Agency's IT security program using FISMA and NIST questionnaire for IT systems.**

- **Agency drafted its own report in accordance with the OMB guidance.**

- **Agency emphasized "Getting to Green" for the security portion of President's eGov initiative.**

SSA/OIG/PwC Communication

- Coordinated review efforts/steps.
- FISMA status meetings held with the Agency to discuss
    1. Issues (findings)
    2. Current status
    3. What is required to resolve issue
- Exchanged draft FISMA reports with the Agency prior to issuance of final FISMA reports.
- OIG review follow-up actions.

FISMA Accomplishments

- SSA and the OIG have met the FISMA reporting requirements every year.

- Agency took action on OIG's recommendations:

  - Agency improved its POA&M process
  - Agency developed a systems inventory
  - Agency added staff to CIO's office

Plans for next year

- Continue with current approach.
- Follow-up with the Agency on prior year findings.
- Modify according to OMB guidance update.

FISMA Lessons Learned

Contractor should:

- work closely with the Agency.

- clearly define plan/strategy.

- begin work as early as possible.

- Where possible, rely on prior work.

QUESTIONS!