

FEDERAL HUMAN RESOURCES DATA

OPM Should Improve the Availability and Reliability of Payroll Data to Support Accountability and Workforce Analytics

Why GAO Did This Study

OPM is tasked with supporting federal agencies' human capital management activities, which includes ensuring that agencies have the data needed to make staffing and resource decisions to support their missions. The EHRI system is OPM's primary data warehouse to support these efforts. The payroll database—one of the four databases in the EHRI system—became operational in 2009. Payroll data provide information on federal employees' pay and benefits and how they allocate their time, as reflected in hours charged to work activities and use of leave. EHRI data are essential to governmentwide human resource management and evaluation of federal employment policies, practices, and costs. The ability to capitalize on this information is dependent, in part, on the reliability of the collected data.

GAO undertook this review to examine the extent to which (1) EHRI payroll data have supported OPM's strategic and open data goals and (2) internal controls are in place to assure the reliability of the data. GAO reviewed literature, interviewed officials and reviewed documents from OPM and the payroll Service Centers, compared OPM's data quality processes to GAO's *Standards for Internal Control*, and performed electronic tests of the payroll data.

What GAO Recommends

GAO is making five recommendations, including that OPM improve the availability of its payroll data and implement additional internal control activities to better ensure data reliability.

OPM agreed with all of GAO's recommendations.

View GAO-17-127. For more information, contact Nancy Kingsbury at (202) 512-2700 or kingsbury@gao.gov.

What GAO Found

The Enterprise Human Resources Integration (EHRI) payroll data are not fully supporting the Office of Personnel Management's (OPM) strategic and open data goals. This is because OPM has not taken the steps necessary to make the data widely available for use by other agencies and researchers. EHRI payroll data are intended to provide a centralized, standardized, and comprehensive source of pay and leave related data across the federal government. In this capacity, these data have the potential to provide a more efficient, cost effective, and precise data source for federal agencies and researchers who wish to assess human resources and policy decision making across the federal government. Because these data are not widely available, federal agencies and researchers must rely on other proxy sources for payroll data, which are more limited in the scope of analysis they can provide or the level of detail needed for data-driven human capital studies.

Although some elements of the data are sufficiently reliable for general use, weaknesses in OPM's internal controls for the EHRI payroll data will need to be addressed to enhance the reliability of other data elements. As shown in the table below, GAO's assessment of key internal control activities that are critical to ensuring the reliability of the EHRI payroll data found a number of areas where there is insufficient assurance that the control objective will be achieved. These weaknesses increase the risk of data errors, incomplete data fields, and ineffective monitoring of the EHRI payroll data. Unless OPM takes steps to correct these internal control weaknesses, it will be unable to fully leverage these data to meet its mission and allow others to make full use of these data for their research needs.

Assessment of Selected Internal Control Activities for Enterprise Human Resources Integration (EHRI) Payroll Data

Internal Control Attributes	Design	Implementation
Management designs control activities over the information technology infrastructure to support the completeness, accuracy, and validity of information processing by information technology.	<input type="radio"/>	<input type="radio"/>
Management designs control activities to limit user access to information technology through authorization control activities.	<input checked="" type="radio"/>	<input type="radio"/>
Management designs appropriate types of control activities, such as for appropriate documentation of transactions and internal controls.	<input type="radio"/>	<input type="radio"/>
Management performs ongoing monitoring of the design and operating effectiveness of the internal control system as part of the normal course of operations.	<input checked="" type="radio"/>	<input type="radio"/>
Management evaluates and documents the results of ongoing monitoring and separate evaluations to identify internal control issues.	<input type="radio"/>	<input type="radio"/>

Source: GAO Analysis of OPM information | GAO 17-127

●= Reasonable assurance control objective will be achieved

○= Insufficient assurance control objective will be achieved