

Computational Stewardship

*Enhancing Federal Internal Controls with Data-
Driven Stewardship*

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ISSUED BY: SpendWell Federal Program Office

EXECUTIVE SUMMARY

This framework addresses demand-side variances in federal procurement by augmenting OMB Circular A-123 internal controls via a low-touch Computational Stewardship Overlay (CSO). By leveraging comparative benchmarking, the CSO identifies consumption variance to support measurable improvements in discretionary demand discipline, subject to agency context, governance posture, and leadership enforcement.

The methodology is aligned with the Payment Integrity Information Act (PIIA), GAO's Fraud Risk Framework, and current Executive Branch efficiency mandates.

I. THE STRATEGIC CHALLENGE: UNMANAGED CONSUMPTION VARIANCE

Federal acquisition strategy has historically prioritized supply-side management leveraging enterprise-wide buying power to negotiate favorable unit prices through Best-in-Class (BIC) contracts and GSA Schedules. While these efforts are foundational, variance in service contract obligations and requirements validation has been highlighted in GAO studies on DoD efficiencies and acquisition fragmentation, with comparable analyses indicating material variance across similarly situated units, consistent with findings in GAO service acquisition reviews.

This lack of visibility into demand patterns contributes to government-wide improper payments, which have exceeded \$160B annually per recent PIIA reporting, underscoring the need for enhanced demand-side controls.

II. THE SOLUTION: THE COMPUTATIONAL STEWARDSHIP OVERLAY (CSO)

SpendWell.AI provides a Computational Stewardship Overlay (CSO) a decision-support intelligence layer designed to identify consumption variance and support leadership-led normalization efforts while augmenting existing internal controls. All procurement decisions remain the responsibility of warranted Contracting Officers; the CSO provides analytical decision support only.

The CSO utilizes a read-only ingestion approach that analyzes agency-provided datasets without modifying legacy Enterprise Resource Planning (ERP) environments or systems of record. By applying transparent, repeatable comparative benchmarking, the CSO identifies workgroups for early-warning visibility into outliers.

III. OPERATIONAL MODULES

1. Comparative Consumption Benchmarking

Standardizes disparate procurement data into a Consumption-per-FTE Index, using agency-provided or derived baselines to ensure mission-aligned comparisons.

INTEGRITY FOCUS:

Peer-group workgroups are benchmarked by fiscal efficiency relative to their specific mission requirements.

OUTCOME:

Leadership gains early-warning visibility into outliers for management by exception, empowering workgroup leads to align

consumption with the agency's efficient mean the peer-normalized consumption baseline derived from agency data.

2. Pre-Obligation Compliance & Price Parity

Identifies potential unit-price variance and maverick spend during the requisition review window by leveraging data from FPDS, SAM.gov, and GSA Advantage!

INTEGRITY FOCUS:

Automated analytical review of requisitions against enterprise best-achieved prices and mandated vendor lists.

OUTCOME:

Supports agencies in maximizing strategic sourcing value and compliance, providing alerts for deviations before obligation to ensure adherence to OMB strategic sourcing guidance and FAR principles.

3. Internal Control Readiness

Facilitates proactive closure of control gaps in line with A-123 appendices, aiding in the mitigation of remediation efforts during formal OIG or GAO reviews.

INTEGRITY FOCUS:

Evaluation of requisitions against internal control benchmarks to identify systemic gaps prior to final obligation.

OUTCOME:

Augments continuous monitoring under OMB Circular A-123 and the GAO Green Book, reducing downstream audit findings through early-warning visibility into compliance risks.

4. Temporal Obligation Analysis (Deobligation Roadmap)

Automated identification of obligations with no recent activity or anticipated disbursement, respecting statutory requirements under the Anti-Deficiency Act (31 U.S.C.).

INTEGRITY FOCUS:

Deep-scan identification of stagnant unliquidated obligations (ULOs) post-requirement satisfaction or performance period lapse.

OUTCOME:

Delivers a prioritized roadmap for fund deobligation, enabling CFOs to re-align underutilized capital toward mission priorities while ensuring legal compliance.

IV. DATA GOVERNANCE AND SECURITY POSTURE

The CSO architecture is designed for Low-Touch Implementation: requiring no write-access or on-premise installations. The platform is designed to align with FISMA and NIST SP 800-171 requirements, analyzing agency-provided exports from systems such as G-Invoicing and FedMall, consistent with agency security and access controls. All analytical processing occurs outside operational procurement workflows

and does not introduce new system dependencies. All analytical outputs are exportable in machine-readable formats to support records retention, FOIA, OIG, and GAO review. Initial Stewardship Briefs are typically deliverable within 60-90 days, contingent on data export approvals and security review.

V. STATUTORY & DOCTRINAL ALIGNMENT

The framework is mapped directly to federal mandates: PIIA 2019, OMB Circular A-123, and current Executive Branch directives related to efficiency, transparency, and payment integrity. This aligns with the GAO Fraud Risk Framework (GAO-15-593SP) for pre-payment anomaly detection.

VI. ABOUT THE SPENDWELL FEDERAL PROGRAM OFFICE

The SpendWell Federal Program Office is rooted in decades of federal acquisition expertise, including historical contributions to policy development and category management initiatives aligned with PIIA waste reduction. We serve as a strategic partner to federal leadership, providing the decision intelligence required to reclaim buying power and ensure enhanced fiscal integrity.

REFERENCES (DESCRIPTIVE)

- GAO studies on DOD service contract efficiencies and requirements validation.
- GAO studies on federal buying power and acquisition fragmentation.
- Recent PIIA reporting on government-wide improper payment estimates.
- Benchmarks on strategic sourcing outcomes and efficiency opportunities.
- OMB Circular A-123: Management's Responsibility for Enterprise Risk Management and Internal Control.
- GAO Green Book: Standards for Internal Control in the Federal Government.
- Payment Integrity Information Act (PIIA) of 2019 (Public Law 116-117).
- GAO Fraud Risk Framework: A Framework for Managing Fraud Risks in Federal Programs.

**This document describes a policy-aligned analytical framework and illustrative implementation approach. It does not represent an operational deployment, policy determination, or endorsement by the U.S. Government. Detailed citations, additional implementation details, and illustrative pilots are available upon request.*