



July 2019

# DATA ACT

## Customer Agencies' Experiences Working with Shared Service Providers for Data Submissions

# GAO Highlights

Highlights of [GAO-19-537](#), a report to congressional addressees

## Why GAO Did This Study

Over the past 2 decades, the federal government has undertaken efforts to save money and increase efficiencies by encouraging agencies to use administrative and operational services and processes that other federal and external parties provide, commonly referred to as shared services. The DATA Act was enacted to increase accountability and transparency and, among other things, establish government-wide data standards. Certain agencies have used shared services of federal SSPs to implement the act. The act also requires a series of oversight reports by agencies' Offices of Inspector General (OIG) and GAO. OIGs for five agencies have made recommendations related to agencies' use of SSPs for DATA Act services, and four agencies concurred with the recommendations.

The objectives of this report are to describe (1) the types and variations of services that federal SSPs provide to their financial management customer agencies to assist them with implementing the DATA Act and meeting the act's requirements and (2) the challenges federal SSPs and their financial management customer agencies have encountered in their efforts to ensure the quality of data submissions consistent with DATA Act standards and steps they have taken to address those challenges.

To address these objectives, GAO interviewed staff at four federal SSPs, OMB, and Treasury; reviewed selected agreements between the SSPs and their customer agencies; conducted a survey of customer agencies from December 2018 to January 2019; and analyzed the survey responses.

View [GAO-19-537](#). For more information, contact Paula M. Rascona at (202) 512-9816 or [rasconap@gao.gov](mailto:rasconap@gao.gov).

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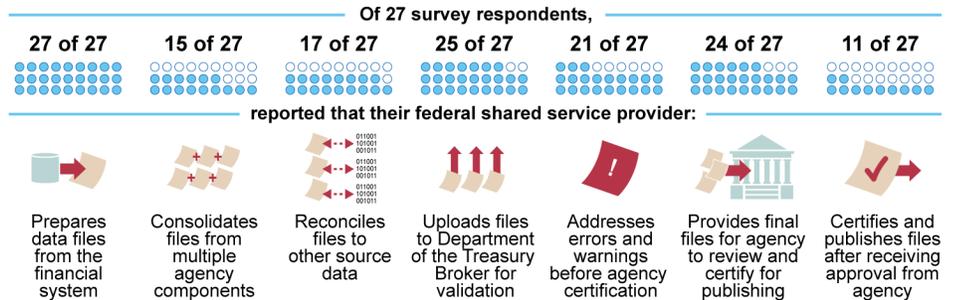
## DATA ACT

### Customer Agencies' Experiences Working with Shared Service Providers for Data Submissions

## What GAO Found

GAO found that the 27 agencies that responded to its survey use federal shared service providers (SSP) for a variety of services, including financial system hosting, general ledger accounting, financial reporting, and various Digital Accountability and Transparency Act of 2014 (DATA Act) services.

#### Digital Accountability and Transparency Act of 2014 (DATA Act) Services That Federal Shared Service Providers Perform



Source: GAO analysis of federal shared service provider customer agency survey responses. | GAO-19-537

Sixteen of the 27 SSP customer agencies reported that they experienced challenges associated with using an SSP, many of which affected the timeliness, completeness, or accuracy of agency DATA Act submissions. Ten of these agencies experienced challenges with depending on an SSP to take actions before the agency could proceed. Agencies responding to GAO's survey also reported other challenges, such as a lack of guidance from the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury), limited customer agency and SSP resources, SSP errors affecting data quality, and inadequate SSP project management activities. Twelve of these 16 agencies stated that they are taking steps to address these challenges—such as increasing communication with their SSPs, making technology improvements, and performing manual work-arounds to reconcile and correct data files. Nine agencies reported remaining additional steps, for example, correcting data errors and developing a reconciliation process and internal guidance on topics such as data quality plans. While agencies are primarily responsible for the quality of DATA Act submissions, five agencies also reported that their SSPs had taken similar steps to address identified challenges.

Twenty of the 27 agencies described useful practices for working with SSPs on DATA Act submissions, including the agency discussing issues with the SSP and obtaining data files from the SSP each month to provide additional time to correct any identified errors. Treasury officials stated prior to GAO's survey that they held workshops for SSPs in the early stages of DATA Act implementation and clarified guidance issued in June 2018 to specifically address their concerns and questions. After GAO's survey, in April 2019, OMB issued a memorandum on shared services that among other things described the process and desired outcomes for shared services and established a governance and accountability model for achieving them.

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## Abbreviations

ARC	Administrative Resource Center
Broker	Treasury's DATA Act Broker
CFDA	Catalog of Federal Domestic Assistance
CFO Act	Chief Financial Officers Act of 1990
DAIMS	DATA Act Information Model Schema
DATA Act	Digital Accountability and Transparency Act of 2014
ESC	Enterprise Services Center
FABS	Financial Assistance Broker Submission
FAIN	Federal Award Identification Number
FFATA	Federal Funding Accountability and Transparency Act of 2006
FPDS-NG	Federal Procurement Data System--Next Generation
FSRS	FFATA Subaward Reporting System
GTAS	Governmentwide Treasury Account Symbol Adjusted Trial Balance System
IBC	Interior Business Center
OIG	Office of Inspector General
OMB	Office of Management and Budget
PFS	Pegasys Financial Services
PIID	Procurement Instrument Identifier
SAM	System for Award Management
SAO	senior accountable official
SOC	Service Organization Control
SSP	shared service provider
Treasury	Department of the Treasury
URI	Unique Record Identifier

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July 18, 2019

Congressional Addressees

The Digital Accountability and Transparency Act of 2014 (DATA Act) was enacted, in part, to increase accountability and transparency of federal spending, which totaled over \$4 trillion for fiscal year 2018. It includes provisions requiring us to review Office of Inspector General (OIG) reports and to issue reports assessing and comparing the completeness, timeliness, accuracy, and quality of data federal agencies submitted under the act and their implementation and use of data standards.<sup>1</sup> In November 2017, we issued our first report on the quality of initial data that agencies submitted and made available to the public on [USAspending.gov](http://USAspending.gov).<sup>2</sup> In July 2018, we also issued a report on our review of OIG reports on agencies' first DATA Act submissions and in the course of our review found that some OIGs reported challenges involving the use of federal shared service providers (SSP) to help agencies implement the act.<sup>3</sup>

Over the past 2 decades, the federal government has undertaken efforts to save money and increase efficiencies by encouraging agencies to use administrative and operational services and processes that other federal and external parties provide, commonly referred to as shared services. Presidential administrations have made it a priority to promote the use of shared services for human resources and financial management activities. For example, in 2014 and again in 2018, the Office of Management and Budget (OMB) established a priority goal of improving the use, quality, and availability of administrative shared services.

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<sup>1</sup>The Digital Accountability and Transparency Act of 2014 (DATA Act), Pub. L. No. 113-101, 128 Stat. 1146 (May 9, 2014), amended the Federal Funding Accountability and Transparency Act of 2006 (FFATA), Pub. L. No. 109-282, 120 Stat. 1186 (Sept. 26, 2006), *codified at* 31 U.S.C. § 6101 note.

<sup>2</sup>GAO, *DATA Act: OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations*, [GAO-18-138](#) (Washington, D.C.: Nov. 8, 2017).

<sup>3</sup>GAO, *DATA Act: Reported Quality of Agencies' Spending Data Reviewed by OIGs Varied Because of Government-wide and Agency Issues*, [GAO-18-546](#) (Washington, D.C.: July 23, 2018).

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Complementing the goal, the DATA Act is intended to increase the transparency, standardization, and use of agencies' spending data.<sup>4</sup>

The objectives of this report are to describe (1) the types and variations of services the federal SSPs provide to their financial management customer agencies to assist them with implementing the DATA Act and meeting the act's requirements and (2) the challenges that federal SSPs and their financial management customer agencies have encountered in their efforts to ensure the quality of data submissions consistent with standards established under the DATA Act and any steps they have taken to address those challenges.

To address our objectives, we interviewed the officials of four federal SSPs prior to our survey of customer agencies to obtain information on the types and variations of services provided to financial management customer agencies that are related to DATA Act implementation and meeting the act's requirements, including challenges and actions taken to address them. From December 2018 to January 2019, we also conducted a survey of 67 customer agencies that submitted data to the Department of the Treasury (Treasury) to be published on USAspending.gov and that federal SSPs identified as external customers for DATA Act or other financial management services. We received 27 survey responses from eligible members of this population that were sufficiently complete. We analyzed the 27 responses to determine the types and variations of services that the SSPs provide their customer agencies to assist with implementing and meeting the act's requirements. In the survey, we also requested and obtained customer agencies' perspectives on any challenges experienced since their initial DATA Act submissions associated with using an SSP. We also asked whether the challenge(s) affected the timeliness, completeness, and accuracy of any of the agency's submissions. While we do not have evidence of material bias from those not responding, we limit our survey results in this report to only those 27 agencies that responded. Using the customer agencies' survey responses and statements from the four federal SSPs made prior to our survey, we identified any steps the SSPs and their customers took to address challenges and to help ensure the quality of data submissions. Appendix I provides additional details on our scope and methodology. The survey questions and summarized results are in appendix II.

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<sup>4</sup>Prior to the implementation of the DATA Act, the Fiscal Assistant Secretary of the Treasury testified that the use of data standards can reduce costs by facilitating agency movement toward greater use of shared services throughout the government.

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We conducted this performance audit from July 2018 to July 2019 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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## Background

The DATA Act was enacted May 9, 2014, for purposes that include expanding on previous federal transparency legislation by requiring the disclosure of federal agency expenditures and linking agency spending data to federal program activities, so that both policymakers and the public can more effectively track federal spending. The act also holds agencies accountable for submitting complete and accurate data to Treasury and requires that agency-reported award and financial data comply with OMB and Treasury data standards. The DATA Act requires OMB and Treasury to establish government-wide data standards that to the extent reasonable and practicable provide consistent, reliable, and searchable spending data for any federal funds made available to or expended by federal agencies. These standards specify the data elements to be reported under the DATA Act and define and describe what is to be included in each data element, with the aim of ensuring that data will be consistent and comparable. The DATA Act requires OMB and Treasury to ensure that the standards are applied to the data made available on USA Spending.gov and also requires agencies' OIGs and GAO to review these data and report on their completeness, timeliness, accuracy, and quality.

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## Sources of Data on USA Spending.gov

USA Spending.gov has many sources of data, including data that agencies submitted to Treasury through their financial management systems and other data extracted from government-wide award systems that collect data from federal agencies and external award recipients. Treasury's DATA Act Broker (Broker) is a key component of the data collection and reporting framework. The Broker enables agencies to upload, validate, and certify financial data and create linkages between the financial and award data for publication on the USA Spending.gov website.

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Agencies are expected to submit three data files with specific details and data elements to the Broker from their financial management systems in accordance with Treasury guidance documents.<sup>5</sup>

- **File A: Appropriations account** includes summary data such as the fiscal year cumulative federal appropriations account balances and includes data elements such as the agency identifier, main account code, budget authority appropriated amount, gross outlay amount, and unobligated balance.
- **File B: Object class and program activity** includes summary data such as the names of specific activities or projects as listed in the program and financing schedules of the annual budget of the U.S. government.
- **File C: Award financial** includes award transaction data such as the obligation amounts for each federal financial award made or modified during the reporting quarter (e.g., January 1, 2017, through March 31, 2017).

The Broker also extracts data from four government-wide award reporting systems: the Federal Procurement Data System–Next Generation (FPDS-NG), System for Award Management (SAM), Financial Assistance Broker Submission (FABS), and the FFATA Subaward Reporting System (FSRS). These systems supply award and sub-award data (e.g., federal grants, loans, and contracts) to USA spending.gov. The systems compile data that agencies and external federal award recipients submit to report procurement and financial assistance award data required under the Federal Funding Accountability and Transparency Act of 2006 (FFATA). The four files produced with data that the Broker extracts from the four systems are as follows:

- **File D1: Procurement** includes data on the attributes of the award and the awardee and the recipient of the award (extracted from FPDS-NG on a daily basis) for procurement awards (contracts), if any, and contains elements such as the total dollars obligated, current total value of award, potential total value of award, period of performance start date, and other data to identify the procurement award.

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<sup>5</sup>Treasury guidance includes the DATA Act Information Model Schema (DAIMS), which provides information on how to standardize the way financial assistance awards, contracts, and other financial and nonfinancial data are to be reported under FFATA, as amended by the DATA Act. In June 2018, Treasury released DAIMS 1.3, an updated version of DAIMS to be implemented during fiscal year 2019.

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- **File D2: Financial assistance** includes award and awardee attribute data (extracted from FABS nightly) on financial assistance awards (grants and loans) and contains data elements such as the federal award identification number, the total funding amount, the amount of principal to be repaid for the direct loan or loan guarantee, the funding agency name, and other data to identify the financial assistance award.
  - **File E: Additional awardee attributes** includes additional data (extracted from SAM) on the award recipients and contains elements such as the awardee or recipient unique identifier; the awardee or recipient legal entity name; and data on the award recipient's five most highly compensated officers, managing partners, or other employees in management positions.
  - **File F: Subaward attributes** includes data (extracted from FSRS) on awards made to subrecipients under a prime award, if any, and contains elements such as the subaward number, the subcontract award amount, total funding amount, the award description, and other data to facilitate the tracking of subawards.

According to Treasury guidance, after agencies submit Files A, B, and C, the Broker runs a series of validations and produces warnings and error reports for agencies to review.<sup>6</sup> After passing validations for these three files, the Broker generates Files D1 and D2 containing details on procurement and assistance awards and performs a cross-file validation of linkages between File C and Files D1 and D2, which generates error and warning reports, as appropriate. The Broker also generates Files E and F containing data on highly compensated officers and subawards associated with the prime awards. There are no field-level or cross-file validations for Files E and F. With their quarterly submission, agency senior accountable officials (SAO) are required to certify the data submissions and to provide assurance over the alignment of Files A through F and that the data are valid and reliable in accordance with OMB guidance.<sup>7</sup> According to Treasury officials, once the certification is submitted, a sequence of computer program instructions or scripts is

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<sup>6</sup>Department of the Treasury, Bureau of the Fiscal Service, *DATA Act Information Model Schema (DAIMS) Practices and Procedures For DATA Act Treasury Broker Submissions Version 1.3* (updated June 29, 2018).

<sup>7</sup>Office of Management and Budget, *Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal Spending Information*, Management Procedures Memorandum 2016-03 (Washington, D.C.: May 3, 2016).

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issued to transfer the data from the Broker to tables set up in a database used as a source for the data on the website. Data are then displayed on USAspending.gov along with certain historical data from other sources, including Monthly Treasury Statements.<sup>8</sup>

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## Federal Financial Management SSPs

OMB and Treasury implementation guidance called for customer agencies to consider how best to leverage their SSPs to capture data for their submissions, engage with their SSPs throughout the implementation process, and document the SSP role in agency DATA Act submissions.<sup>9</sup> According to the SSPs, 60 non–Chief Financial Officers Act of 1990 (CFO Act) agencies use a federal SSP for all or part of the data submissions out of the 82 reporting data under the DATA Act as of the fourth quarter in fiscal year 2018.<sup>10</sup>

In 2014, Treasury designated four federal financial management SSPs to provide financial management services to other federal agencies. Although the four Treasury-designated federal financial management SSPs have changed over the years, the four federal financial management SSPs, which performed DATA Act services for external customers as of December 2018, are as follows:

- The Administrative Resource Center (ARC) is a Treasury SSP that provided financial management services to 42 customer agencies external to Treasury. According to ARC, 21 of those agencies received DATA Act services from ARC.
- The Enterprise Services Center (ESC) is a Department of Transportation financial management SSP that provided services to seven external customer agencies. According to ESC, six of those customer agencies received DATA Act services from ESC.

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<sup>8</sup>Monthly Treasury Statements are summary statements that Treasury prepares and issues based on agency accounting reports. Monthly Treasury Statements present the receipts, outlays, resulting budget surplus or deficit, and federal debt for the month and the fiscal year to date and a comparison of those figures to those of the same period in the previous year.

<sup>9</sup>Department of the Treasury, *DATA Act Implementation Playbook, Version 1.0* (Washington, D.C.: June 2015).

<sup>10</sup>The Chief Financial Officers Act of 1990, Pub. L. No. 101-576, 104 Stat. 2838 (Nov. 15, 1990), among other things, established chief financial officer positions at major federal entities. The current list of 24 included entities, commonly referred to as CFO Act agencies, is codified at section 901 of title 31, United States Code.

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- Pegasys Financial Services (PFS) is a Department of Agriculture financial management SSP that provided services to 37 external customer agencies. According to PFS, 24 of those customer agencies received DATA Act services from PFS.
  - The Interior Business Center (IBC) is a Department of the Interior financial management SSP that provided services to 18 external customer agencies. According to IBC, nine of those customer agencies received DATA Act services from IBC.

The DATA Act requires agencies' OIGs to issue reports assessing the quality of the agencies' spending data submissions and compliance with the DATA Act. In the OIGs' reports covering their agencies' second quarter fiscal year 2017 submissions, nine OIGs reported issues with their agencies' use of an SSP for DATA Act submissions. Five of the nine OIGs issued recommendations related to these issues, and four agencies concurred with the recommendations. For example, one OIG recommended that its agency work closely with its SSP to address timing and coding errors that the SSP caused for future DATA Act submissions. Another OIG recommended that its agency work with its SSP to identify OMB requirements that the SSP is to perform and insert them into the service-level agreement, in order to address errors caused by confusion as to whether the SSP or the agency should submit certain types of data. Although our prior reports on the DATA Act included recommendations, our recommendations were not related to SSPs' implementation of the DATA Act.<sup>11</sup> The DATA Act requires OIGs and GAO to issue their second reports on data quality in November 2019.

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<sup>11</sup>For a list of related GAO products, see the list at the end of this report.

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## Federal SSPs Provide a Variety of DATA Act Services for Their Customer Agencies

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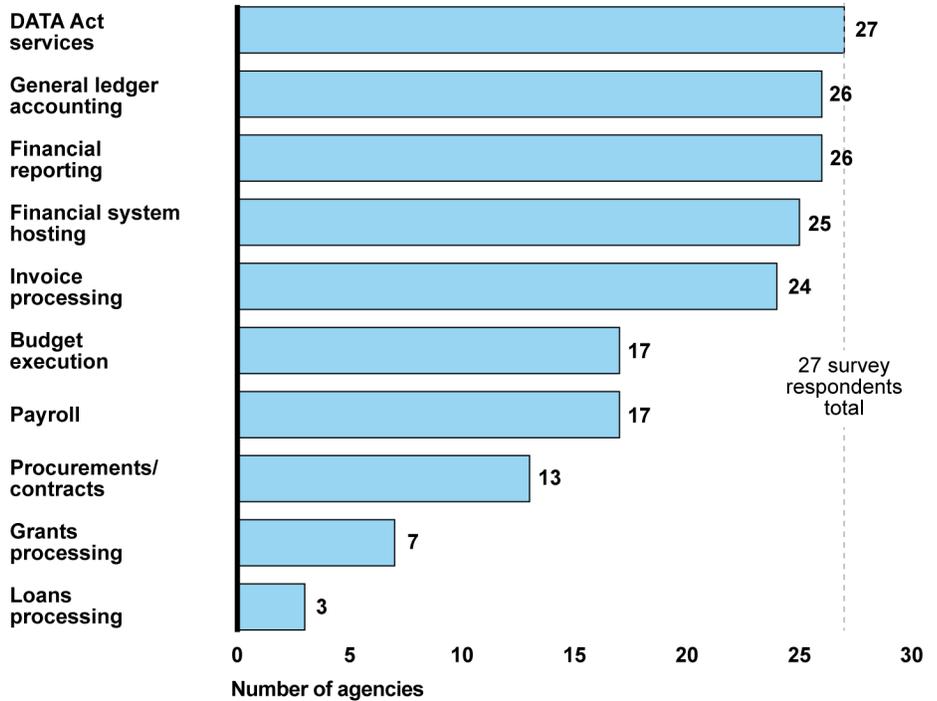
### Customer Agencies Use Federal Financial Management SSPs for a Variety of Services

The 27 customer agencies that responded to our survey reported that the four federal financial management SSPs provide a variety of services (see fig. 1). All 27 agencies reported using their federal financial management SSPs for DATA Act services, and almost all of the agencies used their SSPs for several other financial management services, such as general ledger accounting, financial reporting, and hosting the customer agencies' financial systems.<sup>12</sup> As such, the SSPs play a key role in helping to ensure that these customer agencies successfully carry out the requirements of the DATA Act and submit Files A, B, and C from their financial management systems. In addition, 17 agencies reported using their SSPs for payroll or budget execution services, while fewer reported using their SSPs for other financial management services, such as grant or loan processing.

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<sup>12</sup>Information technology hosting is defined as services that house; serve; and maintain files, software applications, and databases. Information technology hosting services may include systems management and monitoring, disaster recovery, help desk administration, network security compliance and controls, and continuity of operations plans and testing.

**Figure 1: Services That the Four Federal Financial Management Shared Service Providers Provide to Customer Agencies**



DATA Act - Digital Accountability and Transparency Act of 2014

Source: GAO analysis of federal shared service provider customer agency survey responses. | GAO-19-537

**DATA Act services.** All 27 customer agencies responding to our survey reported using an SSP for DATA Act services. As discussed in more detail below, these DATA Act services may include activities such as preparing DATA Act files from financial systems, consolidating DATA Act files from multiple agency component entities, reconciling DATA Act files to other source data, and uploading DATA Act files to the Broker for validation.

**General ledger accounting.** Twenty-six agencies reported using SSPs for general ledger accounting, which may include activities such as general ledger setup and maintenance, posting transactions to the general ledger, accrual and liability processing, and period-end general ledger closing.

**Financial reporting.** Twenty-six agencies also reported using SSPs for financial reporting, which may include activities such as Treasury

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reporting, financial statement preparation, cash forecasting and reporting, and financial performance and operational reporting.

**Financial system hosting.** Twenty-five agencies reported using SSPs for financial system hosting, which may include services such as systems management and monitoring, disaster recovery, help desk administration, network security compliance and controls, and continuity of operations plans and testing.

**Invoice processing.** Twenty-four agencies reported using SSPs for invoice processing, which may include services such as recording receiving and acceptance reports, recording invoices, matching invoices to receiving and acceptance reports, and routing invoices to obtain approval for payment.

**Budget execution.** Seventeen agencies reported using their SSPs for financial management services related to budget execution, which may include activities such as budget setup and maintenance, fund allocation and control, and budgetary reporting.

**Payroll.** Seventeen agencies reported using SSPs for payroll. SSP payroll services may include recording payroll and benefit payments; reconciling payroll service data with financial management data; and recording credits, payment adjustments, and employee receivable offsets.

**Procurements/contracts.** Thirteen agencies reported using SSPs for procurement and contract services. SSP procurement and contract services may include recording credits and payment adjustments; auditing payments; processing payments for incurred expenses and payments in advance; and capturing award identifier data, such as the Procurement Instrument Identifier (PIID) and agency Unique Record Identifier (URI) to support DATA Act reporting.<sup>13</sup>

**Grants processing.** Seven agencies reported using SSPs for grants processing, which may include recording requests for grant payments, matching grant payment requests to obligating documents, routing grant payment requests for approval, and generating payment transactions. These processes also include payments for expenses and payments in

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<sup>13</sup>The award identifier used depends on the type of award. For procurements, the identifier is the PIID, and for aggregate awards, it is the URI.

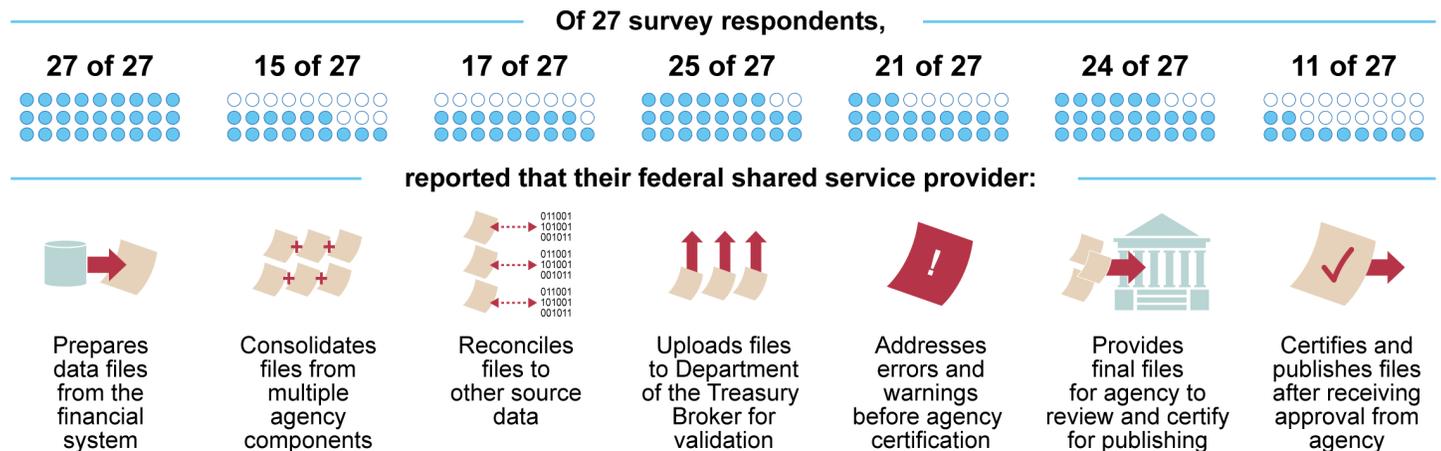
advance as well as capturing award identifier data, such as Federal Award Identification Numbers (FAIN) and Catalog of Federal Domestic Assistance (CFDA) codes to support DATA Act reporting.<sup>14</sup>

**Loans processing.** Three agencies reported using SSPs for loan processing. Loan processing services may include recording requests for loan payments, matching loan payment requests to obligating documents, generating payment transactions, resolving payment issues, and recording credits and payment adjustments.

### Customer Agencies Rely on Their SSPs to Perform Various DATA Act Services

All 27 agencies responding to our survey reported that their federal SSPs perform a variety of DATA Act services or activities, as shown in figure 2. Preparing data files A, B, or C and uploading them to the Broker are the most prevalent DATA Act services or activities that the federal SSPs perform, whereas fewer than half of the SSPs certify and publish the files for the agency after receiving agency approval.

**Figure 2: Digital Accountability and Transparency Act of 2014 (DATA Act) Services That Federal Shared Service Providers Perform**



Source: GAO analysis of federal shared service provider customer agency survey responses. | GAO-19-537

<sup>14</sup>The award identifier for assistance awards is the FAIN. The CFDA is a government-wide compendium of federal programs, projects, services, and activities that provide assistance or benefits to the American public.

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All 27 agencies reported that their SSPs prepare at least one of the Files A, B, or C using data from either SSP or customer agency financial systems. In addition, 15 of the 27 agencies reported that their SSPs consolidate DATA Act files from multiple agency components. Seventeen agencies reported that their SSPs reconcile Files A, B, or C to other source data. For example, a reconciliation of general ledger and subledgers may include verifying that (1) general ledger account balances can be traced to aggregated or discrete agency transactions and (2) aggregated or discrete agency transactions can be traced to the point of origination and source documents. Twenty-five of the 27 agencies reported that their SSPs upload Files A, B, or C to the Broker for validation. In turn, the Broker runs a series of data validations and produces warnings and error reports for agencies to review after the files are submitted.<sup>15</sup> Twenty-one agencies reported that their SSPs address these warnings and errors on their behalf. After warnings have been reviewed and all errors have been addressed, Files A, B, and C have been uploaded and Files D1, D2, E, and F have been generated, the agency's SAO is required to certify the validity and reliability of the data submissions in accordance with OMB guidance.<sup>16</sup> Twenty-four agencies reported that their SSPs provide final Files A, B, or C for the customer agency to review and certify in the Broker, and 11 agencies reported that their SSPs finalize the files in the Broker and click the Certify and Publish button after receiving agency approval to certify.

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<sup>15</sup>The results of Broker validations are displayed in separate error and warning message files. Errors must be corrected, whereas warnings will not prevent continuing the data submission process.

<sup>16</sup>Office of Management and Budget, *Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal Spending Information*.

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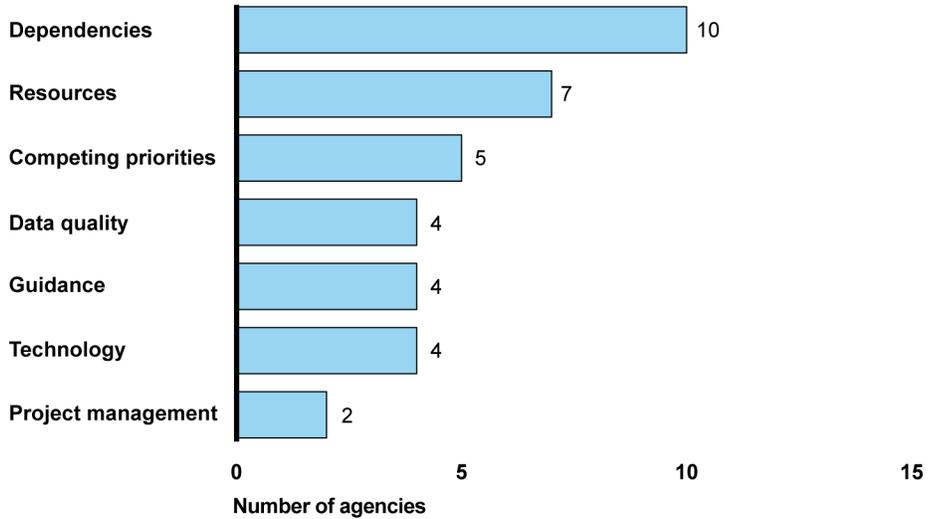
## Most Customer Agencies and the Four Federal SSPs Reported DATA Act Challenges and Have Taken Steps to Address Them

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### Customer Agencies and SSPs Reported Various Challenges Affecting Timeliness, Completeness, and Accuracy of Their DATA Act Submissions

We asked customer agencies in our survey to specify the challenges associated with using an SSP that they experienced since their initial DATA Act submission; the SSP's role in these challenges; and whether the challenges affected the timeliness, completeness, or accuracy of their submissions. Sixteen of the 27 customer agencies that responded to our survey identified one or more challenges associated with using an SSP (see fig. 3), many of which affected the timeliness, completeness, and accuracy of agency submissions. The survey questions and summarized results are shown in appendix II. In addition, officials from all four federal SSPs described various challenges they experienced in helping their agency customers with DATA Act submissions.

**Figure 3: Challenges That Financial Management Customer Agencies Reported Related to Working with Federal Shared Service Providers on Their Digital Accountability and Transparency Act of 2014 Submissions**



Source: GAO analysis of federal shared service provider customer agency survey responses. | GAO-19-537

Notes: Eleven of the 27 customer agencies did not report any challenges; 16 reported one or more. “Dependencies” relate to agency data submission activities that depend on relationships with, or actions being taken by, the shared service provider before the agency can proceed.

The challenges reported by these 16 customer agencies and the federal SSPs are summarized below. Depending on the effectiveness of agencies’ and SSPs’ actions to address them (as discussed further below), these challenges may increase the risk that agencies will be unable to submit quality data in accordance with the DATA Act.

**Dependencies.** Ten agencies reported that they have experienced challenges related to agency submission activities that depend on relationships with, or actions being taken by, the SSP before the agency can proceed. One agency reported that it must rely on its SSP to prepare, validate, and finalize all DATA Act files prior to agency certification and the files are often submitted close to the due date. Another agency reported that its SSP provided DATA Act submission files to the agency the day before or near the certification deadline. Relying on SSPs to prepare DATA Act files in a timely manner increases the risk that agencies may be unable to certify and publish their DATA Act submissions on time.

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**Resources.** Seven agencies said that they have experienced resource challenges related to a lack of funding or human resources at the customer agency or its SSP. One agency noted that its SSP has only a small group of people that assist with all of its SSP's services, making it challenging in particularly busy seasons (such as the close of the fiscal year) for the SSP to meet internal deadlines and resolve data discrepancies affecting the timeliness, completeness, and accuracy of data submissions. Another agency reported challenges with funding resources, noting that the agency has been unable to use its SSP's integrated financial and procurement system because of the costs associated with implementation, operation, and maintenance. The shortage of resources to bring on more staff or improve systems increases the risk that agencies may be unable to submit quality data and fully carry out DATA Act requirements.

**Competing priorities.** Five agencies said that they have experienced challenges related to statutory, regulatory, policy, or other matters that have competing priorities or conflicting requirements that may affect an agency or its SSP's DATA Act submission process. One agency reported that the fourth quarter DATA Act reporting deadline falls within fiscal year-end reporting time frames, requiring the agency to prioritize fiscal year-end reporting over some of the DATA Act reporting tasks. Similarly, officials from an SSP told us that they also experienced challenges with the short turnaround times required to incorporate system updates for DATA Act submissions.

**Data quality.** Four agencies reported that they have experienced challenges related to meeting DATA Act requirements for data quality because they use an SSP, including completeness and accuracy of agency data to be reported as well as SAO certification and reporting of nonfinancial data elements. One agency reported that its SSP included extraneous transactions in its File C that were not required for DATA Act reporting. This created a high volume of warning messages when the Broker compared the data with file D2 during the validation process. Another agency reported that its SSP provided incomplete files for agency certification and that the data in the files did not reflect the data in the agency's financial reports. These challenges not only increase the risk of lower-quality agency data submissions but may also require SSPs and customer agencies to expend additional resources to address warning messages that the Broker generated.

**Guidance.** Four agencies reported experiencing challenges involving incomplete, unclear, missing, and evolving OMB and Treasury guidance

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related to SSP implementing requirements and Broker changes, including data elements, the technical schema, and other key policies. One agency noted that guidance on performing quarterly certifications is not readily available. Two agencies reported challenges involving a lack of guidance on how to communicate error corrections and desired changes to their SSPs. Lack of guidance could result in misunderstandings or miscommunications between the SSP and its customer agency, increasing the risk of delays or errors in the agency's data submissions.

**Technology.** Four agencies reported that they have experienced technology challenges with developing and submitting required files. These challenges include SSP infrastructure issues, such as integrating multiple existing and disparate management systems or their SSPs needing to modify existing systems to implement the DATA Act. Agencies reported that some systems are unable to include the required data elements for all reported transactions. Similarly, an SSP official told us prior to our survey of customer agencies that the SSP also experienced technical challenges with systems and data that have since been resolved. Another SSP experienced challenges with its financial systems not capturing award identification data elements, such as the PIID. Such limitations in customer agency and SSP technology may require the use of limited resources for error corrections and manual work-arounds, increasing the risk of reporting errors, and may hamper customer agencies' and SSPs' ability to submit quality data in accordance with the DATA Act.

**Project management.** Two agencies reported that they have experienced challenges related to their SSPs' project management, such as the lack of a designated project manager and inadequate documentation of progress made or key decisions. Specifically, both customer agencies said that their SSPs did not provide data in a timely manner for their review prior to submission. One agency reported that although this did not affect the timeliness of its submission, it affected data quality because the agency did not have sufficient time to test and implement sufficient internal controls and validation procedures prior to data being published on USAspending.gov. Additionally, the same agency reported that there is no senior project manager at the SSP who oversees the processes used to provide financial management services to the agency. This challenge may affect agencies' ability to resolve errors, increasing the risk that they submit incorrect data. However, none of the four federal SSPs described any project management challenges when we asked them prior to our survey what challenges they faced in

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carrying out their roles and responsibilities for assisting their customer agencies with implementing the DATA Act.

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### Agencies Reported Steps They Have Taken to Address Identified DATA Act Submission Challenges and Ensure Data Quality

We asked customer agencies in our survey to describe the steps they and their SSP have taken to address reported challenges and help mitigate risks associated with them. Of the 16 agencies that identified challenges, 12 agencies reported that they had already taken steps to address them and five agencies said they were aware of steps their SSPs had taken. As discussed in more detail below, communication and coordination between the SSP and Treasury, as well as customer agency technological improvements and manual work-arounds were the steps most often reported by agencies to address identified challenges.

**Communication and coordination.** Eight of the 12 agencies described communication efforts with their SSPs or Treasury to facilitate coordination and seek information needed to address their challenges associated with using an SSP. These efforts include requesting information from the SSP, Treasury, and other government resources to obtain additional knowledge regarding the DATA Act and to prepare internal guidance and procedures. One agency reported implementing a weekly meeting with its SSP on DATA Act reporting. Another agency reported that its SSP has been very proactive in sharing information (bulletins, updates, etc.) and assisting with submitting DATA Act information. According to the eight customer agencies, increased communication and coordination has helped to address several technology, dependency, and resource challenges.

**Technology improvements.** To address technology challenges, four agencies discussed making improvements in technology at both the agency and the SSP. The improvements include implementing an integrated financial and procurement system platform and working with the software vendor to obtain access to FPDS-NG for anticipated 2019 procurement activity reporting. Another agency is currently implementing a technological solution to aid in consolidating and reconciling files. In addition to technological solutions, two agencies reported using manual work-arounds, such as developing and implementing internal manual processes to reconcile and correct data files. Some agencies also discussed actions their SSPs had taken to address technology issues, including two SSPs that are working with the developers to address software issues. One agency reported that in addition to addressing technology challenges, these improvements also provided substantial cost savings.

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We also asked the 27 customer agency survey respondents to specify the internal control processes and activities they use to assure the quality of data submitted to the Broker. Twenty-four of 27 agencies reported that they use various processes and activities to provide such assurance. Specifically, these 24 agencies reported that they reconcile data files to other agency data and sources (e.g., the Governmentwide Treasury Account Symbol Adjusted Trial Balance System).<sup>17</sup> These reconciliations can help identify errors in data files and ensure that they are consistent with other agency data. In addition, 18 agencies reported that they review their SSPs' Service Organization Control (SOC) reports to identify any internal control deficiencies, and nine agencies reported that they implemented controls to address control deficiencies identified in their SSPs' SOC reports.<sup>18</sup> Twenty agencies reported that they review or verify agency data displayed on USAspending.gov. By reviewing these data, agencies can confirm that the data that they uploaded to the Broker are presented accurately on the website.

Nineteen agencies reported that they incorporate the results of OMB Circular No. A-123 reviews that affect their DATA Act submissions.<sup>19</sup> OMB Circular No. A-123 provides a methodology for agency management's reporting on internal controls over reporting, and it also establishes an assessment process based on our *Standards for Internal Control in the Federal Government* that management must implement in

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<sup>17</sup>OMB requires executive branch agencies to report their budget and financial information by submitting SF 133, *Report on Budget Execution and Budgetary Resources*, data periodically through the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS). See Office of Management and Budget, *Preparation, Submission, and Execution of the Budget*, OMB Circular No. A-11, pt. 4, § 130 (June 28, 2019). Treasury uses GTAS, in part, to compile the *Financial Report of the U.S. Government*.

<sup>18</sup>The American Institute of Certified Public Accountants describes SOC Type 2 reports at AT-C §320.08 as management's description of a service organization's system and a service auditor's report on that description and on the suitability of the design and operating effectiveness of controls. All four federal financial management SSPs have had SOC reports issued within the past 2 years.

<sup>19</sup>Office of Management and Budget, *Management's Responsibility for Enterprise Risk Management and Internal Control*, OMB Circular No. A-123 (July 15, 2016), provides guidelines that agency management must follow in evaluating the effectiveness of the agency's internal controls annually, as required by 31 U.S.C. § 3512(d).

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order to properly assess and improve internal controls over operations, reporting, and compliance.<sup>20</sup>

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### Agencies Described Useful Practices for Working with SSPs on DATA Act Submissions

Twenty of the 27 agencies that responded to our survey described useful practices in working with an SSP on DATA Act submissions. These agencies reported most often that discussing issues with the SSP and performing data reconciliations or comparisons were helpful. For example, 12 agencies reported that working and communicating with the SSP was useful. They also reported that having a readily available point of contact for better communication and communicating early about the need to complete the DATA Act submission helps to resolve any concerns prior to the due date. One agency reported that it conducts weekly meetings with its SSP to discuss key topics, including implementation, data quality, and reporting processes and procedures. Eleven agencies reported that conducting data reconciliations or comparisons, and creating a standard operating procedure to ensure that their data are consistently reviewed, reconciled, corrected, and certified, was also useful. One agency noted that in addition to the quarterly files that require certification, the SSP also provides monthly files that the agency can review to provide additional time to correct any identified errors.

These 20 agencies also suggested other practices for successfully working with an SSP on DATA Act submissions, such as automating reconciliations and other internal control processes to increase efficiency, implementing continuous training and monitoring, assigning an accountant as an agency contact, and conducting an analysis of agency risk as recommended in the *Data Quality Playbook*.<sup>21</sup> One agency reported that it performs extensive comparisons of agency-generated data reports to SSP-prepared data files, and that it partially automated this process to help increase efficiency.

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<sup>20</sup>GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: September 10, 2014).

<sup>21</sup>Leveraging Data as a Strategic Asset Working Group, *Data Quality Playbook* (Nov. 30, 2018). The *Data Quality Playbook* and accompanying appendixes are designed to provide practical information and helpful scenarios for agencies.

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## Agencies Described the Need for Additional Steps, Tools, and Guidance Related to Using an SSP for DATA Act Submissions

Nine of the 16 agencies that identified challenges associated with using an SSP reported that their agencies need to take additional steps to address their identified challenges. Some of these agencies reported that they still need to address issues such as correcting data and improving communication with their SSPs. These agencies also reported the need to negotiate annual service-level agreements with their SSPs to address resource and competing priority concerns. One of these agencies reported that it continues to work with its SSP to understand what is lacking in the process of correcting PIID information for obligations. A few agencies reported the need to develop internal guidance on topics such as data quality plans per OMB guidance and a reconciliation process to address their data quality challenges.<sup>22</sup> Finally, one agency reported that it is in the process of hiring additional personnel to address its challenges with competing priorities.

While customer agencies are primarily responsible for the quality of their DATA Act submissions, six of the 16 agencies that reported challenges reported that their SSPs also need to take certain steps to address identified challenges, such as communicating with the customer agency and making technology improvements. For example, one agency reported that its SSP does not provide the customer agency with updated data submission files after the agency has requested changes. The customer agency suggested that the SSP provide updated files more often to help the agency ensure that the changes are included in the final file it submits to the Broker. Another agency reported that its SSP has been experimenting with different methods to eliminate cross-file warnings and errors in File C that need to be addressed.

Five of the 27 customer agencies we surveyed reported that additional tools or guidance from OMB, Treasury, or other entities (such as the SSP) could assist agencies with using an SSP for DATA Act submission. Specifically, three agencies reported that they would like to have guidance, including standard operating procedures, for communicating and working with their SSPs. One agency suggested additional OMB or Treasury training on compliance with the DATA Act, and one agency suggested improvements by Treasury to prevent Broker errors that result

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<sup>22</sup>Appendix A to OMB Circular No. A-123, among other things, requires agencies that have determined they are subject to the DATA Act reporting to develop and maintain a data quality plan that considers the incremental risks to data quality in federal spending data and any controls that would manage such risks in accordance with the circular.

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from normal business scenarios and require manual work-arounds to the agencies' system-generated files.

OMB staff told us that they are involved with the DATA Act Executive Steering Committee, working closely with Treasury to oversee all aspects of both policies and implementation related to federal spending transparency efforts. According to OMB staff, neither the SSPs nor their customer agencies have reported any current challenges with DATA Act submissions to OMB. OMB staff stated that effective implementation of OMB Memorandum M-18-16 guidance to agencies and SSPs, which discusses establishing entity-level controls related to using SSPs, would help to ensure that the SSPs provide quality services.<sup>23</sup> In April 2019, OMB issued Memorandum M-19-16 on shared services, which among other things described the process and desired outcomes for shared services and established a governance and accountability model for achieving them.<sup>24</sup> For example, as it relates to the DATA Act, the memorandum calls for the Shared Services Governance Board to leverage the DATA Act Executive Steering Committee's work on DATA Act standards.

Treasury officials told us prior to our survey that they held two workshops for SSPs in the early stages of implementation to address specific concerns and questions on DATA Act implementation. Treasury officials stated that the only challenge reported by SSPs to the department related to linking and certifying award data using the Broker when the awarding agency and the file C reporting agency were different. To address this concern, Treasury added clarification in guidance on files A, B, and C submissions and a new Broker feature allowing agencies to specify whether the award data submitted in Files D1 and D2 comes from the funding agency or the awarding agency.<sup>25</sup>

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<sup>23</sup>Office of Management and Budget, *Appendix A to OMB Circular No. A-123, Management of Reporting and Data Integrity Risk*, OMB Memorandum M-18-16 (Washington, D.C.: June 6, 2018).

<sup>24</sup>Office of Management and Budget, *Centralized Mission Support Capabilities for the Federal Government*, OMB Memorandum M-19-16 (Washington, D.C.: Apr. 26, 2019).

<sup>25</sup>Department of the Treasury, Bureau of the Fiscal Service, *DATA Act Information Model Schema (DAIMS) Practices and Procedures For DATA Act Broker Submissions Version 1.3*.

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## Agency Comments

We provided a draft of this report to OMB; Treasury, including ARC; ESC; PFS; and IBC for comment. OMB, ESC, and IBC told us that they had no comments on the draft report. Treasury and PFS provided technical comments, which we incorporated as appropriate.

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We are sending copies of this report to the Director of the Office of Management and Budget, the Secretary of the Treasury, the four federal financial management shared service providers, and interested congressional committees and other interested parties. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staffs have any questions about this report, please contact me at (202) 512-9816 or [rasconap@gao.gov](mailto:rasconap@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Key contributors to this report are listed in appendix III.



Paula M. Rascona  
Director  
Financial Management and Assurance

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*List of Addressees*

The Honorable Ron Johnson  
Chairman  
The Honorable Gary C. Peters  
Ranking Member  
Committee on Homeland Security and Governmental Affairs  
United States Senate

The Honorable Rob Portman  
Chairman  
The Honorable Thomas R. Carper  
Ranking Member  
Permanent Subcommittee on Investigations  
Committee on Homeland Security and Governmental Affairs  
United States Senate

The Honorable Elijah E. Cummings  
Chairman  
The Honorable Jim Jordan  
Ranking Member  
Committee on Oversight and Reform  
House of Representatives

The Honorable Gerald E. Connolly  
Chairman  
The Honorable Mark Meadows  
Ranking Member  
Subcommittee on Government Operations  
Committee on Oversight and Reform  
House of Representatives

The Honorable Mark R. Warner  
United States Senate

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# Appendix I: Objectives, Scope, and Methodology

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The Digital Accountability and Transparency Act of 2014 (DATA Act) requires us to review Office of Inspector General (OIG) reports and issue reports of our own assessing and comparing the completeness, timeliness, accuracy, and quality of the data that federal agencies submit under the act and the implementation and use of data standards.<sup>1</sup> We issued our first report on data quality in November 2017, as required.<sup>2</sup> In July 2018, we issued a report on our review of OIG reports on agencies' first DATA Act submissions and in the course of our review found that some OIGs reported challenges involving the use of federal shared service providers (SSP) that helped agencies implement the DATA Act.<sup>3</sup>

For this report, our objectives were to describe (1) the types and variations of services that the federal SSPs provide to their financial management customer agencies to assist them in implementing the DATA Act and meeting the act's requirements and (2) any challenges that federal SSPs and their financial management customer agencies have encountered in their efforts to ensure the quality of data submissions consistent with the standards established under the DATA Act and the steps they have taken to address those challenges.

To address our first objective, we interviewed four federal SSPs and surveyed their financial management customer agencies to identify the types and variations of services the SSPs provide related to DATA Act implementation and meeting the act's requirements. We also obtained and reviewed selected service-level agreements executed between the four SSPs and their financial management customer agencies to determine the types and variations of DATA Act services that the SSPs provided to them.

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<sup>1</sup>The Digital Accountability and Transparency Act of 2014 (DATA Act), Pub. L. No. 113-101, 128 Stat. 1146 (May 9, 2014), amended the Federal Funding Accountability and Transparency Act of 2006 (FFATA), Pub. L. No. 109-282, 120 Stat. 1186 (Sept. 26, 2006), *codified at* 31 U.S.C. § 6101 note. We refer to language added to FFATA by the DATA Act as DATA Act requirements.

<sup>2</sup>GAO, *DATA Act: OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations*, [GAO-18-138](#) (Washington, D.C.: Nov. 8, 2017).

<sup>3</sup>GAO, *DATA ACT: Reported Quality of Agencies' Spending Data Reviewed by OIGs Varied Because of Government-wide and Agency Issues*, [GAO-18-546](#) (Washington, D.C.: July 23, 2018).

In December 2018, we emailed a survey questionnaire to 67 customer agencies that the four federal SSPs told us were external customers for DATA Act or other financial management services and that also submitted data under the DATA Act as of December 2018. During the survey, we determined that 60 of those 67 agencies actually received DATA Act services from a federal SSP and were eligible members of our study population. We received survey responses from 31 agencies by our January 2019 deadline and, based on our review, determined that 27 were eligible and sufficiently complete for our purposes. After excluding ineligible agencies from our population, the response rate was 45 percent.

In developing, administering, and analyzing the survey, we took steps to minimize the five types of potential errors, described below, that may affect survey results. Because we surveyed all agencies in our population, there was no sampling error. To minimize the effects of coverage error—the exclusion of some eligible members of the population, or inclusion of ineligible members—we identified as ineligible and removed seven initially identified agencies because we determined that they did not use a federal SSP to provide DATA Act services. Measurement error may result from differences in how a question is interpreted and the sources of information available to respondents. To help prevent measurement error, we conducted pretests of the draft questionnaire with four customer agencies, each using a different SSP, and made revisions to improve the validity and minimize the burden of responding to our questions.

Nonresponse error may result when a survey fails to capture information from all agencies selected in the survey, and it may introduce bias if those agencies that did not respond would have given materially different answers than those that did. To maximize survey response, we sent multiple email reminders to the surveyed agencies and extended the submission deadline. While we do not have evidence of material bias from those not responding, we limit our survey results in this report as representing only those 27 agencies responding. Finally, to limit the possibility of processing error, survey responses were checked for invalid or illogical answer patterns, and data edits were made as necessary to facilitate processing and analysis of the results. This analysis was verified by a separate data analyst.

Table 1 lists the 27 customer agencies (by shared service provider) for which we obtained, reviewed, and included customer agency survey

responses. The survey questions and summarized results are shown in appendix II.

**Table 1: Twenty-Seven Federal Financial Management Shared Service Provider Customer Agencies That Responded to GAO’s Survey**

<b>Administrative Resource Center (7)</b>	<b>Interior Business Center (7)</b>	<b>Pegasys Financial Services (10)</b>	<b>Enterprise Service Center (3)</b>
Farm Credit System Insurance Corporation	American Battle Monuments Commission	Appraisal Subcommittee of the Federal Financial Institutions Examination Council	Consumer Product Safety Commission
Federal Labor Relations Authority	District of Columbia Courts	Council of the Inspectors General on Integrity and Efficiency	Institute of Museum and Library Services
Federal Maritime Commission	Equal Employment Opportunity Commission	Defense Nuclear Facilities Safety Board	Securities and Exchange Commission
Gulf Coast Ecosystem Restoration Council	Millennium Challenge Corporation	Delta Regional Authority	
Department of Housing and Urban Development	National Transportation Safety Board	Federal Election Commission	
Inter-American Foundation	U.S. International Trade Commission	JFK Center for the Performing Arts	
National Archives and Records Administration	U.S. Trade and Development Agency	Morris K. Udall Scholarship Foundation	
		Nuclear Waste Technical Review Board	
		Privacy and Civil Liberties Oversight Board	
		U.S. Commission on Civil Rights	

Source: Federal shared service provider customer agency responses to GAO survey. | GAO-19-537

To meet our second objective, we interviewed the officials of the four federal SSPs prior to our survey to obtain information on the challenges the SSPs and their customer agencies encountered and steps taken to address them. We reviewed and analyzed the 27 customer agency survey responses to identify challenges responding agencies reported since their initial DATA Act submissions because they are working with an SSP and any steps SSPs and their financial management customers took to address challenges and to help ensure the quality of data submissions. We did not corroborate the customer agencies’ survey responses with the four federal SSPs, Office of Management and Budget (OMB), or Department of the Treasury (Treasury). To identify steps taken to address

challenges, we also obtained and reviewed any reports related to DATA Act implementation that the SSPs or their respective OIGs produced.

In addition, we interviewed OMB staff and Treasury officials about any guidance they have provided or actions they have taken to assist the four SSPs and their financial management customers with any challenges related to DATA Act compliance.

We conducted this performance audit from July 2018 to July 2019 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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# Appendix II: Results of Survey of Federal Financial Management Shared Service Provider Customer Agencies

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United States Government Accountability Office

## Survey of Customer Agencies' Use of Shared Service Providers for Digital Accountability and Transparency Act (DATA Act) Submissions

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This questionnaire asks about your agency's use of and relationship with your federal shared service provider (SSP). It should be completed by officials knowledgeable about the DATA Act services your federal SSP provides. Please submit only one survey response per agency, but consult with other officials as needed; when answering, please consider any agency component activity and experiences together, and answer at the agency level to the best of your ability. If your agency uses more than one federal SSP, please be sure to include information about both SSPs in your answers.

This is a fillable PDF form. You can click buttons and type into highlighted boxes throughout the form; the boxes will accommodate more text than is immediately visible.

**Save** this file to a drive now, and save your answers periodically as you go.

When completed, save this file and email it to [DATAActImplementation@gao.gov](mailto:DATAActImplementation@gao.gov). If a "Submit" button appears in the upper right corner of your screen, you may also use that to automatically email your completed questionnaire (some viewers will not see this button depending on your system's Javascript settings).

If you have any questions, or feel this questionnaire was sent to your office in error, please contact [redacted]

**Appendix II: Results of Survey of Federal  
Financial Management Shared Service  
Provider Customer Agencies**

1. What is the name of the person completing this questionnaire, title, agency name, and contact information?

(Please submit only one survey response per agency)

<b>Name:</b>	
<b>Title:</b>	
<b>Agency:</b>	
<b>Email:</b>	
<b>Phone:</b>	

2. What is the name and title of the individual who reviews and certifies your agency's DATA Act submission in the Treasury broker as ready for publishing?

<b>Name:</b>	
<b>Title:</b>	

a. Is this person also your agency's DATA Act Senior Accountable Official (SAO)?

<b>Yes</b>	<b>No</b>	<b>Number of Respondents</b>
16	11	27

**Appendix II: Results of Survey of Federal  
Financial Management Shared Service  
Provider Customer Agencies**

3. Which federal SSP(s) (if any) does your agency currently use for the financial management services listed below? (Select all that apply)

<b>Services provided:</b>	<b>Aggregate Number of Respondents<sup>1</sup></b>
Financial System Hosting	25
Invoice Processing	24
General Ledger Accounting	26
Grants	14
Loans	10
Procurements/ Contracts	17
Payroll	25
Budget Execution	19
Financial Reporting	26
DATA Act Services	27

4. Which specific DATA Act services/activities does the federal SSP(s) identified in question 3 perform for your agency (in whole or in part)? (Select all that apply)

<b>Service or activity performed by SSP:</b>	<b>Number of Respondents<sup>2</sup></b>		
	<b>File A</b>	<b>File B</b>	<b>File C</b>
Prepare DATA Act files from the financial system	26	25	25
Consolidate DATA Act files from multiple components	14	14	15
Reconcile DATA Act files to other source data	16	15	15
Upload DATA Act files to the Treasury broker for validation	24	23	23
Address errors/warnings before agency certification	20	19	19

<sup>1</sup>This table shows the number of agencies that had the services described performed by an SSP, including other federal SSPs that are not one of the four federal financial management SSPs. More information on these services can be found in the body of the report. The results from this question regarding which SSPs were used by the agencies for each service was intentionally not reported by agency and only reported in the aggregate across all SSPs in our report.

<sup>2</sup>All 27 of the responding agencies answered this question. Some questions were only asked of a qualifying subset of questionnaire respondents, and not all 27 agencies returning sufficiently complete questionnaires answered each question. Therefore, the answers to some questions in the survey may not total 27.

**Appendix II: Results of Survey of Federal  
Financial Management Shared Service  
Provider Customer Agencies**

<b>Service or activity performed by SSP:</b>	<b>Number of Respondents<sup>2</sup></b>		
	<b>File A</b>	<b>File B</b>	<b>File C</b>
Provide "final" files for the customer agency to review and certify in the Treasury broker that it is ready for publishing	23	22	22
Finalize the files in the Treasury broker by clicking the "Certify and Publish" button after receiving agency certification	10	10	10
Other SSP services or activities (specify in the box below)	0	0	0

5. Which, if any, of the following activities does the federal SSP(s) you identified above initiate for your agency (in whole or in part) for the broker to perform? (Select one answer in each row)

<b>Activity initiated by SSP:</b>	<b>Number of Respondents</b>	
	<b>Yes</b>	<b>No</b>
Generate D1 File	21	6
Generate D2 File	19	6
Generate E File	17	7
Generate F File	16	7
Cross file validation	21	4

6. What are the steps taken by your agency to certify the final DATA Act files before they are published (e.g., by whom and how are the data validated, reviewed, and comments (if any) provided on the files)?

Summary included in report
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**Appendix II: Results of Survey of Federal  
Financial Management Shared Service  
Provider Customer Agencies**

7. Since your agency's initial DATA Act submission, has your agency experienced any challenges in the following areas because it is working with an SSP, and did the challenge(s) in working with the SSP have an impact on the timeliness, completeness, and accuracy of any of your agency's submissions?  
(Select all the area(s) with challenges and any impacts that apply)

	Number of Respondents			
	Challenge?	Impacted Timeliness?	Impacted Completeness?	Impacted Accuracy?
<b>Technology issues</b> Including challenges with developing and submitting required files, and SSP infrastructure issues such as integrating multiple existing and disparate financial and management systems, or the SSP needing to install new systems or modify existing systems to implement the DATA Act.	Yes: 4 No: 23	Yes: 2 No: 7	Yes: 3 No: 6	Yes: 4 No: 5
<b>Dependencies</b> Agency submission activities depend on relationships with or actions being taken by the SSP before the agency can proceed.	Yes: 10 No: 17	Yes: 4 No: 8	Yes: 3 No: 9	Yes: 2 No: 10
<b>Guidance</b> Incomplete, unclear, missing, and evolving guidance related to the SSP implementing requirements and broker changes, including data elements, the technical schema, and other key policies issued by OMB and Treasury.	Yes: 4 No: 22	Yes: 1 No: 7	Yes: 3 No: 6	Yes: 2 No: 7
<b>Resources</b> Lack of funding or human resources by your agency or SSP.	Yes: 7 No: 20	Yes: 6 No: 5	Yes: 5 No: 6	Yes: 5 No: 6
<b>Project management</b> Challenges related to the SSP's project or program management, such as lack of a designated project manager and inadequate documentation of progress made or key decisions.	Yes: 2 No: 25	Yes: 1 No: 7	Yes: 1 No: 7	Yes: 2 No: 7
<b>Data quality</b> Issues related to meeting DATA Act requirements for data quality because of the use of an SSP, including completeness and accuracy of agency data to be reported, as well as Senior Accountable Official certification and reporting of nonfinancial data elements.	Yes: 4 No: 23	Yes: 2 No: 7	Yes: 3 No: 6	Yes: 4 No: 6
<b>Competing priorities</b> Statutory, regulatory, policy or other matters that have competing priorities or conflicting requirements that may affect an agency or their SSP's DATA Act submission process.	Yes: 5 No: 22	Yes: 5 No: 6	Yes: 3 No: 8	Yes: 3 No: 8

**Appendix II: Results of Survey of Federal  
Financial Management Shared Service  
Provider Customer Agencies**

	Number of Respondents			
	Challenge?	Impacted Timeliness?	Impacted Completeness?	Impacted Accuracy?
<b>Contract Management</b>	Yes: 1	Yes: 1	Yes: 1	Yes: 1
Challenges related to the management of the Service Level Agreement (SLA) and/or tasks and services that the SSP provides for the customer agency or the SSP should be providing but are not in the SLA.	No: 26	No: 7	No: 7	No: 7
<b>Other challenges</b>	Yes: 2	Yes: 1	Yes: 2	Yes: 2
(specify in box below)	No: 17	No: 3	No: 2	No: 2

8. What were the specific challenge(s) with your agency's DATA Act submissions identified in question 7, and how did your SSP play a role? If your agency used multiple SSPs, please specify to which provider the challenge(s) was related.

Summary included in report

a. What steps, if any, has your agency taken to address these challenge(s)?

Summary included in report

b. What steps, if any, remain to be taken by your agency to address these challenge(s)?

Summary included in report

c. What steps, if any, are you aware of that your SSP has taken to address these challenge(s)?

Summary included in report

d. What steps, if any, remain to be taken by your SSP to address these challenge(s)?

Summary included in report

**Appendix II: Results of Survey of Federal  
Financial Management Shared Service  
Provider Customer Agencies**

9. What management or oversight practices has your agency found to be useful in working with your SSP on DATA Act submissions?

Summary included in report

10. What internal control processes and activities does your agency use to provide assurance over the quality of data submitted to the Treasury broker and displayed on USAspending.gov?

<b>Internal control processes and activities:</b>	<b>Number of Respondents</b>	
	<b>Yes</b>	<b>No</b>
Reconcile data files to other agency data and sources (e.g., SF 133, GTAS)	24	3
Review SSP's Statement on Standards for Attestation Engagements No. 18/Service and Organization Controls (SOC) reports to identify any internal control deficiencies. (Describe internal control deficiencies related to DATA Act submissions, if any, in box below)	18	8
Implement complementary controls to address SSP control deficiencies identified in the SOC report. (Describe controls implemented, if any, in box below)	9	15
Review/verify agency data displayed on <a href="https://www.usaspending.gov">USAspending.gov</a>	20	6
Incorporate the results of A-123 reviews that have an impact on DATA Act	19	7
Other internal control processes or activities (specify in box below)	7	10

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11. What additional tools or guidance, if any, are needed from OMB, Treasury, or others to assist with your agency's use of the SSP or DATA Act submission?

Summary included in report

12. Please provide any additional comments or explanations not already discussed above.

Data intentionally not reported

Please save and e-mail your responses to  
[DATAActImplementation@gao.gov](mailto:DATAActImplementation@gao.gov).

Thank you for completing our questionnaire!

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# Appendix III: GAO Contact and Staff Acknowledgments

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## GAO Contact

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## Staff Acknowledgments

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*DATA Act: As Reporting Deadline Nears, Challenges Remain That Will Affect Data Quality.* [GAO-17-496](#). Washington, D.C.: April 28, 2017.

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*DATA Act: Data Standards Established, but More Complete and Timely Guidance Is Needed to Ensure Effective Implementation.* [GAO-16-261](#). Washington, D.C.: January 29, 2016.

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