U.S. GOVERNMENT ACCOUNTABILITY OFFICE

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Report on the U.S. Government Accountability Office's Compliance with the Digital Accountability Transparency Act of 2014 for Fourth Quarter Fiscal Year 2020

September 13, 2021

WILLIAMS ADLEY

September 13, 2021

Adam R. Trzeciak
Inspector General
United States Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Mr. Trzeciak:

Williams, Adley & Company-DC, LLP (Williams Adley) conducted a performance audit of the U.S. Government Accountability Office's (GAO) Compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) for Fourth Quarter of Fiscal Year (FY) 2020. The audit was performed in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Federal Audit Executive Council (FAEC) Inspectors General Guide to Compliance Under the DATA Act*, as revised on December 4, 2020 (CIGIE DATA Act Guide). This report presents the results of the audit.

Our audit objectives were to assess (1) the completeness, timeliness, quality, and accuracy of FY 2020, Fourth Quarter, financial and payment information submitted for publication on USAspending.gov, and (2) GAO's implementation and use of the Government-wide financial data standards established by the OMB and Treasury. This report is for the purpose of concluding on the audit objectives described above. Accordingly, this report is not suitable for any other purpose.

Our audit was conducted in accordance with the applicable U.S. generally accepted government auditing standards. Those standards require that we conduct sufficient testing to obtain reasonable assurance that evidence is sufficient and appropriate to support our findings and conclusions in relation to the audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit found that GAO's FY 2020, Fourth Quarter submission was substantially complete, accurate, and timely.

We appreciate having the opportunity to conduct this audit. Should you have any questions or need further assistance, please contact Kola A. Isiaq, Partner, at (202) 371-1397.

Sincerely,

Williams, Adley & Company-DC, LLP

Washington, District of Columbia

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WILLIAMS ADLEY

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OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of this audit are to assess (1) the completeness, timeliness, quality, and accuracy of Fiscal Year (FY) 2020, Fourth Quarter, financial and payment information submitted for publication on USAspending.gov and (2) Government Accountability Office's (GAO) implementation and use of the Government-wide financial data standards established by Office of Management and Budget (OMB) and Treasury.

To achieve these objectives, we reviewed documented processes and met with GAO management to obtain an understanding of processes and internal control related to the preparation and certification of the FY 2020, Fourth Quarter Digital Accountability and Transparency Act of 2014 (DATA Act) submission. We also assessed whether internal and information system controls as they relate to the extraction of data from the source systems and the reporting of data to the DATA Act Broker[1] have been properly designed and implemented and are operating effectively. We also reviewed Service Organization Controls (SOC) reports over source systems to determine findings that could significantly impact GAO's DATA Act submission.

We selected a statistically valid sample of certified spending data from GAO's certified File C (award level transactions) for testing to determine whether GAO's DATA Act award data was complete, timely, and accurate.

We conducted our performance audit from January 13, 2021, to August 2, 2021, in accordance with *Government Auditing Standards*, 2018 Revision, Technical Update April 2021. 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.

The scope of this audit was FY 2020, Fourth Quarter financial and award data submitted by GAO for publication on USAspending.gov, and any applicable procedures, certifications, documentation, and controls to achieve this process.

BACKGROUND

The DATA Act was signed into law in May 2014 in an effort to increase the transparency of federal spending data by making it more accessible, searchable, and reliable to taxpayers. The DATA Act expanded on the requirements of the Federal Funding Accountability and Transparency Act of 2006 (FFATA) by requiring Federal agencies to report financial and award data in accordance with Government-wide financial data standards. In May 2015, the OMB and Treasury published 57 data definition standards and required Federal agencies to report financial data in accordance with these standards for DATA Act reporting, beginning January 2017. In April 2020, OMB issued M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019* (COVID-19), which made changes to DATA Act reporting based on

[1] The DATA Act Broker is a tool that The Department of the Treasury is developed to allow agencies to submit the required data in a standardized format for publication on USASpending.gov.

whether agencies received COVID-19 supplemental funding. Additionally, OMB published two additional data elements bringing the total to 59 applicable data elements.

These standards ensure consistency across departments and agencies and define the specific data elements agencies must report under the DATA Act, such as appropriation account, object class, expenditures, and program activity. The updates also provide additional transparency over the spending of the funds from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act)[2]. This information is published in the DATA Act Information Model Schema (DAIMS), which provides agencies an overall view of the hundreds of distinct data elements included in agencies' DATA Act files. GAO's DATA Act submission is comprised of the following files:

Table 1: Agency-Created Files

File Name		Description	Source
File A	Appropriations Account	Includes the appropriations account detail information.	LBFMS[3] - Momentum
File B	Program Activity and Object Class	Includes the object class and program activity detail information.	LBFMS - Momentum
File C	Award-Level Financial	Includes the award financial detail information.	LBFMS - Momentum

Source: *Prepared by Williams Adley based on Treasury and OMB guidance and testing performed.*

Table 2: DATA Act Broker-Generated Files[4]

File Name		Description	Source
File D1	Award and Awardee Attribute - Procurement Awards	Contains the award and awardee attributes information for procurement sourced from Federal Procurement Data System–Next Generation (FPDS-NG)	FPDS-NG
File E	Additional Awardee Attributes	Contains additional awardee attributes information sourced from the System for Award Management (SAM).	SAM

Source: *Prepared by Williams Adley based on Treasury and OMB guidance and testing performed.*

Files A through C are generated by GAO, whereas File D1 is generated from FPDS-NG and File E is generated from SAM. The Broker extracts the agency's procurement information from FPDS-NG, and SAM for Files D1 and E. The DATA Act Broker generates warnings and errors based on Treasury-defined rules. Errors represent major issues with submitted data that will not allow publication of the data. Warnings are less severe issues that will not prevent data publication.

The DATA Act requires that agency submissions be certified by the Senior Accountable Official (SAO). The SAO is a high-level senior official or their designee who are accountable for the quality and objectivity of federal spending information. The SAO should ensure that the information conforms to OMB guidance on information quality and adequate systems and

[2] Public Law 116-136 (March 27, 2020)
[3] Legislative Branch Financial Management System
[4] File D2 – *Award and Awardee Attributes (Financial Assistance)* and File F – *FFATA Subaward Attributes* are not discussed in this report since they are not applicable to GAO.

processes are in place within the agencies to promote such conformity. Once submitted, the data is displayed on USAspending.gov for taxpayers and policymakers.

Starting in FY 2019, OMB Circular A-123, Appendix A *Management of Reporting and Data Integrity Risk* (M-18-16) established that agencies must develop a Data Quality Plan (DQP) to identify a control structure tailored to address identified risks. Quarterly certifications by the SAO should be based on the considerations of the agency's DQP.

The DATA Act also requires Inspectors General (IGs) to review a statistically valid sample of the spending data submitted by their federal agency and to submit to Congress a publicly available report assessing the completeness, timeliness, quality, and accuracy of the data sampled and the implementation and use of the Government-wide financial data standards by the agency. Council of the Inspectors General on Integrity and Efficiency (CIGIE) issued the *Federal Audit Executive Council (FAEC) Inspectors General Guide to Compliance Under the DATA Act* (CIGIE DATA Act Guide) to provide IGs with a common methodology and reporting approach to use when performing this mandated work. GAO Office of Inspector General contracted with Williams Adley to conduct an audit of GAO's FY 2020, Fourth Quarter submission to satisfy this requirement.

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) identified a timing anomaly with the oversight requirements contained in the DATA Act. That is, the first IG reports were due to Congress in November 2016; however, Federal agencies were not required to report spending data until May 2017. To address this reporting date anomaly, the IGs provided Congress with their first required reports by November 8, 2017, 1 year after the statutory due date, with two subsequent reports to be submitted following a 2-year cycle. This is the third and final report required under the DATA Act. On December 22, 2015, CIGIE's chair issued a letter detailing the strategy for dealing with the IG reporting date anomaly and communicated the strategy to the Senate Committee on Homeland Security and Governmental Affairs and the House Committee on Oversight and Government Reform. See CIGIE Anomaly Letter in Appendix A.

While legislative branch agencies are generally not subject to the DATA Act, the DATA Act specifically states that GAO is subject to the requirements of the DATA Act[5]. During the period of our audit, GAO utilized Library of Congress (LOC) and LBFMS-Momentum as its source system for DATA Act reporting. LOC utilizes a contractor, CGI Federal Inc. (CGI), for managing, hosting, and maintaining Momentum. Additionally, GAO has a separate contract with CGI for additional services such as general accounting, accounts payable processing, travel interface processing, accounts receivable processing, reports analysis, and periodic financial reporting processing. Further, CGI's scope of services includes reporting GAO's financial and award data in compliance with the DATA Act. Although CGI performs specific DATA Act financial reporting duties, GAO, as the data owner, is responsible for ensuring that the integrity and quality of the data reported is complete, accurate, and timely.

RESULTS OF AUDIT

The information submitted for inclusion in USAspending.gov for FY 2020, Fourth Quarter, was accurate, timely, complete, and in accordance with data standards.

[5] DATA Act at § (2)(a)(3).

Internal Control over Source Systems

GAO uses the LOC's LBFMS-Momentum as its source system for processing and recording procurement and financial data and for generating its DATA Act submission. We performed procedures to obtain an understanding of controls over the source system, as they relate to its FY 2020 Fourth Quarter DATA Act submission. Those procedures consisted of:

- Gaining an understanding of the source system used for recording procurement transactions and reporting under the DATA Act.
- Reviewing CGI's Statement of Standards for Attestation Engagements Number 18, SOC 1, Type 2 report and determining whether any issues were noted that could have an impact on the accuracy, timeliness, or quality of the DATA Act submission.
- Reviewing the Audit Report on General System and Application Controls for the LOC's Momentum Cloud and related Momentum Support Systems to identify whether any issues were noted with Momentum that could have an impact on the accuracy, timeliness, or quality of the DATA Act submission.
- Obtaining an understanding of Complementary User Entity Controls required by the SOC report and implemented by GAO to determine whether gaps exist that might impact the accuracy, timeliness, or quality of the DATA Act submission.
- Reviewing GAO's FY 2020 Financial Statements to identify findings that could affect the reliability of the source system or data produced from it.

Internal Control over DATA Act Submission

We obtained an understanding of internal control designed and implemented by GAO as it relates to its FY 2020, Fourth Quarter DATA Act submission. GAO relies on a contractor, CGI, to perform key functions related to system setup and solution, transaction processing, operations and maintenance, systems security, and project management support. As it relates to the DATA Act, CGI prepares the DATA Act files with information from Momentum and makes updates as requested by GAO.

Starting in FY 2019, OMB Circular A-123, Appendix A *Management of Reporting and Data Integrity Risk* (M-18-16) required agencies to develop a DQP and include it in their annual assurance statement over internal control over reporting. Agency's DQPs must consider incremental risk to data quality in Federal spending data and any controls that would manage such risks in accordance with OMB Circular A-123. We reviewed GAO's DQP and determined it contained all the elements required by OMB Circular A-123, Appendix A.

We interviewed GAO personnel to obtain an understanding of GAO's process for reconciliation, validation, and certification of FY 2020, Fourth Quarter spending data submitted for publication in USAspending.gov. According to GAO's standard operating procedures for DATA Act Files Review and Submission, the Office of Financial Management performs a validation of the DATA Act files against supporting documentation to ensure completeness and accuracy of the files. Warning and error reports related to File C and File D1 from the draft Broker submission are identified and researched by GAO. Errors are discussed with CGI to identify a cause for resolution and when applicable, files are modified by CGI at the direction of GAO. The revised file is submitted to the Broker again to confirm that the error has been resolved and identify any new

potential errors. All email correspondence related to DATA Act file adjustments between CGI and GAO are converted into a pdf format and saved to the GAO network to support the validation process and be in compliance with GAO's record retention and email policy.

We reviewed the SAO's certification for FY 2020, Fourth Quarter spending data, and noted that it did not disclose any data limitations.

Results of Work Performed Related to Federal Shared Service Providers

Federal shared services are arrangements under which one agency (the provider) provides information technology, human resources, financial, or other services to other departments, agencies, and bureaus (the customers). As discussed above, GAO uses both a Federal Shared Service Provider and a contractor in its process for preparing and submitting data for inclusion in USAspending.gov, LOC and CGI, respectively. The roles of each, as it relates to the DATA Act, are discussed in greater detail in the Background section of this report.

We reviewed CGI's SOC report[6], and related gap letter to determine whether any issues were noted that could have an impact on the accuracy, timeliness, or quality of GAO's DATA Act submission. The SOC report did not contain any findings that affect GAO's ability to submit accurate, complete, and timely data for publication on USAspending.gov.

We also obtained an understanding of complementary user entity controls required by the SOC report and implemented by GAO and did not note any gaps that might impact the accuracy, timeliness, or quality of the DATA Act submission.

We also reviewed the *FY20 Audit of the Library of Congress' Momentum Cloud General System and Application Controls*. While the auditors did not identify any material weaknesses or significant deficiencies related to Momentum, they did identify certain control weaknesses related to access controls that they did not deem significant.

Non-Statistical Testing Results

We performed various non-statistical procedures to determine the timeliness and completeness of the FY 2020, Fourth Quarter data submitted for publication in USAspending.gov. The results of our non-statistical testing are described below.

Timeliness of Agency Submission

We evaluated the timeliness of GAO's DATA Act submission to Treasury's DATA Act Broker. To be considered timely, the DATA Act submission had to be certified by the SAO within 45 days of the end of the corresponding period. As an Agency that received COVID-19 relief funding, GAO is required to submit data monthly into the DATA Act Broker. Therefore, we evaluated the Agency's fiscal year 2020 monthly periods 10, 11, and 12 DATA Act submissions to Treasury's DATA Act Broker and determined that the submissions were submitted and certified timely.

[6] CGI provided Tier 1: technology management; Tier 2: application management; tier 3: systems integration and development; and Tier 4: business process management. The scope of the SOC1 report is Tier 1 because that's what was stated in their contract with the Library of Congress.

Completeness of Summary-Level Data

We performed summary-level data reconciliations and linkages for Files A and B and did not identify any variances. The test results verified: (1) summary-level data from File A matched the Agency's Standard Form 133 *Report on Budget Execution*; (2) the totals and Treasury account symbols identified in File A matched File B; and (3) all object class codes from File B matched codes defined in Section 83 of OMB Circular No. A-11.

Record-Level Linkages

We tested the linkages between File C to File D1 by both the Procurement Instrument Identifier (PIID) and Parent Award ID. During our test work, we identified one record in File C that was not reported in File D1. This variance was caused by a timing issue that had been identified, documented, and accepted by GAO. The error was corrected in the subsequent DATA Act reporting period. Based on our test results, the overall linkages from File C to File D1 worked properly.

Suitability of File C for Sample Selection

In accordance with the CIGIE DATA Act Guide, we selected a sample of certified spending data records for transaction-level testing. The CIGIE DATA Act Guide recommends auditors select their sample from the Agency's File C if suitable for sampling. In order to determine whether GAO's File C was suitable for sampling, we:

- obtained an understanding of GAO's process for ensuring File C is complete and Broker warnings have been addressed.
- tested certain linkages between File C and File B, such as Treasury account symbols, object class, and program activity.
- tested PIID linkages between File C and File D1 to ensure records included in File D1 are included in File C and vis-versa.

Based on the work performed, we found File C suitable for sampling.

COVID-19 Outlay Testing

GAO only had one (1) COVID-19 File C outlay record during the third month of the FY 2020, Fourth Quarter DATA Act submission. As a result, we tested the full population. Our testing included assessing the Parent Award ID number, PIID, object class, appropriations account, obligation, program activity, outlay, and Disaster Emergency Fund Code File C outlays data elements for completeness, accuracy, and timeliness. Based on our testing, we found that the COVID-19 outlay in GAO's File C, was complete, accurate, and timely.

Statistical Testing Results

We selected a statistically random sample of procurement award records included in GAO's File C for FY 2020, Fourth Quarter, to determine the completeness, accuracy, and timeliness of

information submitted for publication in USAspending.gov. We also assessed GAO's implementation and use of the 59 data elements established by OMB and Treasury.[7]

Sampling Methodology

The CIGIE DATA Act Guide provides specific criteria, based on the results of the Agency's November 2019 DATA Act Audit, to select a sample size of no more than 385 records. We applied the defined criteria to GAO's FY 2020, Fourth Quarter File C population, containing 156 non-outlay records. We selected a statistically-valid random sample of 90 transactions as shown below:

Table 3: Sample Selection Criteria and Results

Criteria	Results
Population Size:	**156**, as determined by the total number of non-outlay records included in GAO's File C data submissions.
Confidence Level:	**95%**
Expected Error Rate:	**20%**, as determined based on the results of the 2019 testing of GAO DATA Act information.[8]
Sample Precision:	**5%**
Sample Size:	**90** records

We selected a sample of 90 records and tested 51[9] data elements for completeness, accuracy, and timeliness. For each record selected for testing, we compared the information in GAO's File C and File D1 to the source document (such as contract, modification, or other obligating documents) to determine whether the records submitted for publication in USAspending.gov were complete, accurate, and timely, as defined below.

Table 4: Completeness, Accuracy, and Timeliness Definitions

Attribute	Definition
Completeness	For each of the required data elements that should have been reported, the data element was reported in the appropriate Files A through D1.
Accuracy	Amounts and other data relating to recorded transactions have been recorded in accordance with the DAIMS, Reporting Submission Specification, Interface Definition Document, and the online data dictionary; and agrees with the original award documentation/contract file.
Timeliness	For each of the required data elements that should have been reported, the data elements were reported in accordance with the reporting schedules defined by the financial, procurement, and financial assistance requirements (FFATA, Federal Acquisition Regulations, FPDS-NG, and the DAIMS). To assess the timeliness of data elements: • Award financial data elements within File C should be reported within the quarter in which it occurred.

[7] While 59 data elements were evaluated for GAO's implementation and use, only the 51 data elements that were applicable to File C and File D1 records were included in the statistical testing.

[8] The 2019 audit presented more than one error rate, all under 20% and as such a 20% expected error rate is to be used according to CIGIE guide Page 20 Footnote 24.

[9] Eight of the 59 total data elements were not evaluated during the statistical testing as these elements are only present in File A, Files E and F, or File D2; none of which are applicable to GAO's statistical testing.

	• Procurement award data elements within File D1 should be reported in FPDS-NG within 3 business days after contract award in accordance with Federal Acquisition Regulations Part 4.604.

Source: *CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act*, 12/4/2020, Section 710

Completeness of the Data Elements

The projected error rate for the completeness of the data elements is 1.15%[10]. A data element was considered complete if the required data element that should have been reported was reported. We noted one instance where a record was not included in File D1 that should have been included.

Accuracy of the Data Elements

The projected error rate for the accuracy of the data elements is 4.87%[11]. A data element (DE) was considered accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DAIMS, Reporting Submission Specification, Interface Definition Document, and the online data dictionary and agree with the originating award documentation or contract file. The errors noted during testing were not high-risk data elements identified in GAO's DQP, and the review process as described in the DQP should have identified some of these errors prior to submitting the files.

The majority of the accuracy errors we noted (22 records) pertained to inaccurate reporting of the Ultimate Parent Legal Entity Name (DE 4) in File D1. However, in most of these instances, GAO accurately reported the Awardee or Recipient Unique Identifier (DE 2). As a result, according to CIGIE guidance[12], the ultimate parent not being displayed correctly in the agency's submission is considered a third-party error. For more details on third-party errors, see Appendix D.

We also noted 21 records where the Period of Performance Current End Date (DE 27) was inaccurate and 19 records where the Period of Performance Potential End date (DE 28) was inaccurate. These were caused by human error, most frequently by transposing the dates or not updating the dates on modifications.

Timeliness of the Data Elements

The projected error rate for the timeliness of the data elements is 2.10%[13]. The timeliness of data elements was based on the reporting schedules defined by the procurement and financial assistance requirements.

Implementation and Use of the Data Standards

We have evaluated GAO's implementation of the government-wide financial data standards for award and spending information and determined the agency is using the standards as defined by OMB and Treasury.

GAO is linked by common identifiers (e.g., PIID), all of the data elements in the agency's procurement and financial systems. For the Treasury's DATA Act Broker files tested, we found

[10] Based on a 95% confidence level, the projected error rate for the completeness of the data elements is between 0% and 6.15%.
[11] Based on a 95% confidence level, the projected error rate for the accuracy of the data elements is between 0% and 9.87%.
[12] *CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act*, 12/4/2020, Attachment 1 File D1 Crosswalk
[13] Based on a 95% confidence level, the projected error rate for the timeliness of the data elements is between 0% and 7.10%.

that the required elements were present in the file and that the record values were presented in accordance with the standards.

Based on the results of our testing, we determine GAO has properly implemented and used the government-wide data standards to successfully submit the spending data to the Treasury's DATA Act Broker.

Overall Determination of Quality

The quality of the data was determined using weighted scores of both the statistical and non-statistical testing results as directed by CIGIE[14]. Using the quality scorecard provided by CIGIE, scores are calculated for an overall total number of points. The following table provides the range of total points in determining the quality of the data.

Table 5: Data Quality Levels

Range		Quality Level
0	69.999	Lower
70	84.999	Moderate
85	94.999	Higher
95	100	Excellent

Source: CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act, 12/4/2020, Section 820.05

Based on the results of our statistical and non-statistical testing for GAO's DATA Act audit for FY 2020 Fourth Quarter, GAO scored 97.97 points, which is a quality rating of **Excellent** as shown in Appendix F.

We determined that error rates calculated were within an acceptable range and therefore, no findings were noted related to the completeness, accuracy, or timeliness of data submitted for publication in USAspending.gov.

Conclusion

We conclude that, overall, GAO's FY 2020, Fourth Quarter submission for publication on USAspending.gov was timely, complete, and the data was of excellent quality.

OTHER CONSIDERATIONS

Testing Limitations for Data Reported in File E and F

File E of the DAIMS contains additional awardee attribute information the Treasury DATA Act Broker software extracts from SAM. File F contains sub-award attribute information the broker software extracts from the FFATA Subaward Reporting System. Files E and F data remain the responsibility of the awardee in accordance with terms and conditions of Federal agreements, and the quality of these data remains the legal responsibility of the recipient. Therefore, agency SAOs are not responsible for certifying the quality of File E and F data reported by awardees, but they

[14] *CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act*, 12/4/2020, Appendix 7 – Quality Scorecard Instructions

are responsible for assuring controls are in place to verify that financial assistance awardees register in SAM at the time of the award. As such, we did not assess the completeness, timeliness, quality, and accuracy of the data extracted from SAM and the FFATA Subaward Reporting System via the Treasury broker software system.

AGENCY COMMENTS

Management provided written comments to this report in Appendix G.

APPENDIX A – ANOMALY LETTTER

Council of the Inspectors General on Integrity and Efficiency's Digital Accountability and Transparency Act of 2014 Anomaly Letter Submitted to the Senate Committee on Homeland Security and Government Affairs and the House Committee on Oversight and Government Reform.

Council of the
INSPECTORS GENERAL
on INTEGRITY and EFFICIENCY

December 22, 2015

The Honorable Ron Johnson
Chairman
The Honorable Thomas Carper
Ranking Member
Committee on Homeland Security
and Governmental Affairs
United States Senate
Washington, D.C.

The Honorable Jason Chaffetz
Chairman
The Honorable Elijah Cummings
Ranking Member
Committee on Oversight and Government Reform
U.S. House of Representatives
Washington, D.C.

Dear Mr. Chairmen and Ranking Members:

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) recognizes and appreciates your leadership on issues of Government transparency and accountability. In particular, we believe the enactment last year of the Digital Accountability and Transparency Act of 2014 (DATA Act) will significantly improve the quality of Federal spending data available to Congress, the public, and the accountability community if properly implemented. To make sure this happens, the DATA Act provides for strong oversight by way of the Federal Inspectors General and the Government Accountability Office (GAO). In particular, the DATA Act requires a series of reports from each to include, among other things, an assessment of the completeness, timeliness, quality, and accuracy of data submitted by agencies under the DATA Act.

I am writing this letter on behalf of CIGIE to inform you of an important timing anomaly with the oversight requirement for Inspectors General in the DATA Act. Your staffs have been briefed on this timing anomaly, which affects the first Inspector General reports required by the DATA Act. Specifically, the first Inspector General reports are due to Congress in November 2016. However, the agencies we oversee are not required to submit spending data in compliance with the DATA Act until May 2017. As a result, Inspectors General would be unable to report on the spending data submitted under the Act, as this data will not exist until the following year. This anomaly would cause the body of reports submitted by the Inspectors General in November 2016 to be of minimal use to the public, the Congress, the Executive Branch, and others.

To address this reporting date anomaly, the Inspectors General plan to provide Congress with their first required reports in November 2017, a one-year delay from the due date in statute, with subsequent reports following on a two-year cycle, in November 2019 and November 2021. We believe that moving the due dates back one year will enable the Inspectors General to meet the

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intent of the oversight provisions in the DATA Act and provide useful reports for the public, the Congress, the Executive Branch, and others.

Although we think the best course of action is to delay the Inspector General reports, CIGIE is encouraging the Federal Inspector General Community to undertake DATA Act "readiness reviews" at their respective agencies well in advance of the first November 2017 report. Through a working group, CIGIE has developed guidance for these reviews. I am pleased to report that several Inspectors General have already begun reviews at their respective agencies, and many Inspectors General are planning to begin reviews in the near future. We believe that these reviews, which are in addition to the specific oversight requirements of the Act, will assist all parties in helping to ensure the success of the DATA Act implementation.
We have kept GAO officials informed about our plan to delay the first Inspector General reports for one year, which they are comfortable with, and our ongoing efforts to help ensure early engagement through Inspector General readiness reviews.

Should you or your staffs have any questions about our approach or other aspects of our collective DATA Act oversight activities, please do not hesitate to contact me at (202) 514-3435.

Sincerely,

Michael E. Horowitz
Chair, Council of the Inspectors General on Integrity and Efficiency
Inspector General, U.S. Department of Justice

cc: The Honorable David Mader, Controller, OMB
The Honorable Gene Dodaro, Comptroller General, GAO

APPENDIX B – GAO's RESULTS FOR THE DATA ELEMENTS

The table below summarizes the results of our data element testing. Results are sorted in descending order by accuracy error rate (the data element with highest accuracy error rate is listed first). This table is based on the results of our testing of 90 procurement records submitted in the Government Accountability Office's fiscal year 2020, Fourth Quarter Digital Accountability and Transparency Act of 2014 submission.

Government Accountability Office's Results for Data Elements *in Descending Order by Accuracy Error Rate*					
Accuracy (A), Completeness (C), Timeliness (T)					
DAIMS Element No.	File	Data Element Name	Sample Error Rate[15]		
			A	C	T
4	File D1	Ultimate Parent Legal Entity Name	24.4%	1.1%	2.2%
27	File D1	Period of Performance Current End Date	23.3%	1.1%	2.2%
28	File D1	Period of Performance Potential End Date	21.1%	1.1%	2.2%
5	File D1	Legal Entity Address	16.7%	1.1%	2.2%
22	File D1	Award Description	15.6%	1.1%	2.2%
26	File D1	Period of Performance Start Date	15.6%	1.1%	2.2%
25	File D1	Action Date	10.0%	1.1%	2.2%
30	File D1	Primary Place of Performance Address	10.0%	1.1%	2.2%
1	File D1	Awardee/Recipient Legal Entity Name	8.9%	1.1%	2.2%
6	File D1	Legal Entity Congressional District	7.8%	2.2%	3.3%
15	File D1	Potential Total Value of Award	6.7%	1.1%	2.2%
14	File D1	Current Total Value of Award	5.6%	1.1%	2.2%
17	File D1	NAICS Code	5.6%	1.1%	2.2%
18	File D1	NAICS Description	4.4%	1.1%	2.2%
31	File D1	Primary Place of Performance Congressional District	4.4%	1.1%	2.2%
13	File D1	Federal Action Obligation	3.3%	1.1%	2.2%
2	File D1	Awardee/Recipient Unique Identifier	2.2%	1.1%	2.2%
16	File D1	Award Type	2.2%	1.1%	2.2%
24	File D1	Parent Award ID Number	2.2%	1.1%	2.2%
24	File C	Parent Award ID Number	2.2%	1.1%	1.1%
44	File D1	Awarding Agency Name	2.2%	2.2%	3.3%
50	File C	Object Class	2.2%	1.1%	1.1%
3	File D1	Ultimate Parent Unique Identifier	1.1%	1.1%	2.2%
7	File D1	Legal Entity Country Code	1.1%	1.1%	2.2%
8	File D1	Legal Entity Country Name	1.1%	1.1%	2.2%
32	File D1	Primary Place of Performance Country Code	1.1%	1.1%	2.2%
33	File D1	Primary Place of Performance Country Name	1.1%	1.1%	2.2%

[15] These error rates do not reflect projected error rates to the population, but error rates from the sample alone.

Government Accountability Office's Results for Data Elements *in Descending Order by Accuracy Error Rate*					
Accuracy (A), Completeness (C), Timeliness (T)					
34	File D1	Award ID Number (PIID)	1.1%	1.1%	2.2%
34	File C	Award ID Number (PIID)	1.1%	1.1%	1.1%
38	File D1	Funding Agency Name	1.1%	1.1%	2.2%
39	File D1	Funding Agency Code	1.1%	1.1%	2.2%
40	File D1	Funding Sub Tier Agency Name	1.1%	1.1%	2.2%
41	File D1	Funding Sub Tier Agency Code	1.1%	1.1%	2.2%
42	File D1	Funding Office Name	1.1%	1.1%	2.2%
43	File D1	Funding Office Code	1.1%	1.1%	2.2%
45	File D1	Awarding Agency Code	1.1%	1.1%	2.2%
46	File D1	Awarding Sub Tier Agency Name	1.1%	1.1%	2.2%
47	File D1	Awarding Sub Tier Agency Code	1.1%	1.1%	2.2%
48	File D1	Awarding Office Name	1.1%	1.1%	2.2%
49	File D1	Awarding Office Code	1.1%	1.1%	2.2%
51	File C	Appropriations Account	1.1%	1.1%	1.1%
53	File C	Obligation	1.1%	1.1%	1.1%
56	File C	Program Activity	1.1%	1.1%	1.1%
163	File D1	National Interest Action	1.1%	1.1%	2.2%
430	File C	Disaster Emergency Fund Code	1.1%	1.1%	1.1%
23	File D1	Award Modification / Amendment Number	0.0%	0.0%	1.1%
29	File D1	Ordering Period End Date	0.0%	0.0%	0.0%
36	File D1	Action Type	0.0%	0.0%	1.1%
57	File C	Outlay (Gross Outlay Amount by Award CPE[16])[17]	0.0%	0.0%	0.0%
12	File D2*	Non-Federal Funding Amount	N/A	N/A	N/A
11	File D2*	Amount of Award	N/A	N/A	N/A
19	File D2*	Catalog of Federal Domestic Assistance (CFDA) Number	N/A	N/A	N/A
20	File D2*	Catalog of Federal Domestic Assistance (CFDA) Title	N/A	N/A	N/A
35	File D2*	Record Type	N/A	N/A	N/A
37	File D2*	Business Types	N/A	N/A	N/A
54	N/A	Unobligated Balance	N/A	N/A	N/A

** Only applicable to Federal Assistance Awards, therefore not applicable to GAO.*

Source: Auditor generated based on results of testing

[16] In File C, agencies previously had the option to report on a quarterly basis the Gross Outlay Amount By Award CPE. Under OMB M-20-21, agencies with COVID-19 funding are now required to provide each Gross Outlay Amount By Award CPE on a monthly basis for each Federal award with outlay activity and to break down each Gross Outlay Amount By Award CPE by Treasury Account Symbol, Program Activity, Object Class, and Disaster Emergency Fund Code.

[17] Outlays were tested using a non-statistical sample.

APPENDIX C – COMPARATIVE RESULTS TABLE

The table below identifies the error rate by data element from the fiscal year 2019, first quarter and fiscal year 2020, Fourth Quarter audit results. The information is being provided for illustrative purposes only and may not necessarily be indicative of actual percent change based on differences in testing procedures such as population size, sample methodology, quarter tested, file tested, and changes to data definition standards.

Government Accountability Office's Comparative Results for Data Elements *Based on Accuracy Error Rate in Descending Order*				
DAIMS Element No.	**Data Element Name**	**Error Rate**		
		2020 Q4	**2019 Q1**	**% Change**
4	Ultimate Parent Legal Entity Name	24.4%	9.8%	148.5%
27	Period of Performance Current End Date	23.3%	8.2%	184.7%
28	Period of Performance Potential End Date	21.1%	3.3%	543.9%
5	Legal Entity Address	16.7%	8.2%	103.3%
22	Award Description	15.6%	8.2%	89.8%
26	Period of Performance Start Date	15.6%	6.6%	137.2%
25	Action Date	10.0%	9.8%	1.7%
30	Primary Place of Performance Address	10.0%	3.3%	205.0%
1	Awardee/Recipient Legal Entity Name	8.9%	6.6%	35.6%
6	Legal Entity Congressional District	7.8%	3.3%	137.2%
15	Potential Total Value of Award	6.7%	8.2%	-18.7%
14	Current Total Value of Award	5.6%	8.2%	-32.2%
17	NAICS Code	5.6%	3.3%	69.4%
18	NAICS Description	4.4%	3.3%	35.6%
31	Primary Place of Performance Congressional District	4.4%	3.3%	35.6%
13	Federal Action Obligation	3.3%	3.3%	1.7%
2	Awardee/Recipient Unique Identifier	2.2%	3.3%	-32.2%
16	Award Type	2.2%	3.3%	-32.2%
24	Parent Award ID Number	2.2%	3.3%	-32.2%
24	Parent Award ID Number	2.2%	1.6%	35.6%
44	Awarding Agency Name	2.2%	3.3%	-32.2%
50	Object Class	2.2%	1.6%	35.6%
3	Ultimate Parent Unique Identifier	1.1%	14.8%	-92.5%
7	Legal Entity Country Code	1.1%	3.3%	-66.1%
8	Legal Entity Country Name	1.1%	3.3%	-66.1%
32	Primary Place of Performance Country Code	1.1%	3.3%	-66.1%
33	Primary Place of Performance Country Name	1.1%	3.3%	-66.1%
34	Award ID Number (PIID)	1.1%	3.3%	-66.1%
34	Award ID Number (PIID)	1.1%	1.6%	-32.2%
38	Funding Agency Name	1.1%	3.3%	-66.1%
39	Funding Agency Code	1.1%	3.3%	-66.1%

Government Accountability Office's Comparative Results for Data Elements *Based on Accuracy Error Rate in Descending Order*				
DAIMS Element No.	**Data Element Name**	**Error Rate**		
		2020 Q4	**2019 Q1**	**% Change**
40	Funding Sub Tier Agency Name	1.1%	3.3%	-66.1%
41	Funding Sub Tier Agency Code	1.1%	3.3%	-66.1%
42	Funding Office Name	1.1%	3.3%	-66.1%
43	Funding Office Code	1.1%	3.3%	-66.1%
45	Awarding Agency Code	1.1%	3.3%	-66.1%
46	Awarding Sub Tier Agency Name	1.1%	3.3%	-66.1%
47	Awarding Sub Tier Agency Code	1.1%	3.3%	-66.1%
48	Awarding Office Name	1.1%	3.3%	-66.1%
49	Awarding Office Code	1.1%	3.3%	-66.1%
51	Appropriations Account	1.1%	1.6%	-32.2%
53	Obligation	1.1%	1.6%	-32.2%
56	Program Activity	1.1%	88.5%	-98.7%
163	National Interest Action	1.1%	N/A	N/A
430	Disaster Emergency Fund Code	1.1%	N/A	N/A
23	Award Modification / Amendment Number	0.0%	3.3%	-100.0%
29	Ordering Period End Date	0.0%	3.3%	-100.0%
36	Action Type	0.0%	3.3%	-100.0%
57	Outlay (Gross Outlay Amount by Award CPE)	0.0%	N/A	N/A
12	Non-Federal Funding Amount*	N/A	N/A	N/A
11	Amount of Award*	N/A	N/A	N/A
19	Catalog of Federal Domestic Assistance Number*	N/A	N/A	N/A
20	Catalog of Federal Domestic Assistance Title*	N/A	N/A	N/A
35	Record Type*	N/A	N/A	N/A
37	Business Types*	N/A	N/A	N/A
54	Unobligated Balance**	N/A	N/A	N/A

** Only applicable to Federal Assistance Awards, therefore not applicable to GAO.*
***Only applicable to performing linkage testing with Files A, B and C. Not included in CIGIE statistical testing sheet.*

Source: *FY 2020, Fourth Quarter rates are auditor generated based on the results of testing. FY 2019, First Quarter rates are from the report, Audit of GAO's Fiscal Year 2019, First Quarter, DATA Act Submission (OIG-19-2).*

APPENDIX D – ANALYSIS OF THE ACCURACY OF DOLLAR VALUE-RELATED DATA ELEMENTS

Our testing included tests of certain dollar value-related data elements, such as federal action obligation, current total value of award, potential total value of award, and transaction obligation amount. The table below shows the results of the accuracy of the data elements related to dollar value.

Accuracy of Dollar-Value Related Data Elements							
Data Element		**Accurate**	**Not Accurate**	**N/A**	**Total Tested**	**Error Rate**	**Absolute Value of Errors[18]**
DE 11	Federal Action Obligation	87	3	-	90	3.33%	$221,713
DE 14	Current Total Value of Award	85	5	-	90	5.56%	$317,103
DE 15	Potential Total Value of Award	84	6	-	90	6.67%	$1,207,979
DE 53	Transaction Obligation Amount	89	1	-	90	1.11%	$3,296
	Totals	**345**	**15**	**0**			

Source: *Auditor generated based on results of testing*

[18] Absolute Value of Errors is not projectable because the statistical sample test was performed on attributes and not on monetary amounts.

APPENDIX E – ANALYSIS OF ERRORS IN DATA ELEMENTS NOT ATTRIBUTABLE TO THE AGENCY

During our testing noted errors that were not attributable to the Government Accountability Office as they were system derived. Each of the errors were caused by inaccurate information stored in the System for Award Management (SAM).

Errors in Data Elements Not Attributable to the Agency		
Data Element		**Attributed to**
DE 4	Ultimate Parent Legal Entity Name	Inaccurate Information in SAM
DE 5	Legal Entity Address	Inaccurate Information in SAM
DE 6	Legal Entity Congressional District	Inaccurate Information in SAM

Source: Auditor generated based on results of testing

APPENDIX F – QUALITY SCORECARD

Government Accountability Office			Maximum Points Possible	
DATA Act Quality Scorecard			Without Outlays (No COVID-19 Funding)	With Outlays (COVID-19 Funding)
	Criteria	Score		
Non-Statistical	Timeliness of Agency Submission	*5.0*	5.0	5.0
	Completeness of Summary Level Data (Files A & B)	*10.0*	13.0	10.0
	Suitability of File C for Sample Selection	*10.0*	13.0	10.0
	Record-Level Linkages (Files C & D1/D2)	*6.9*	9.0	7.0
	COVID-19 Outlay Testing Non-Statistical Sample	*8.0*	0.0	8.0
Statistical	Completeness	*14.8*	15.0	15.0
	Accuracy	*28.5*	30.0	30.0
	Timeliness	*14.7*	15.0	15.0
Quality Score	Excellent	**97.97**	100.0	100.0

Source: *Auditor generated based on the results of testing using the Council of the Inspectors General on Integrity and Efficiency Federal Audit Executive Council Inspectors General Guide to Compliance Under the DATA Act, Quality Scorecard, Attachment 4.*

APPENDIX G – MANAGEMENT RESPONSE

U.S. GOVERNMENT ACCOUNTABILITY OFFICE

Memorandum

Date: August 31, 2021

To: Inspector General- Adam Trzeciak

From: Controller- William Anderson

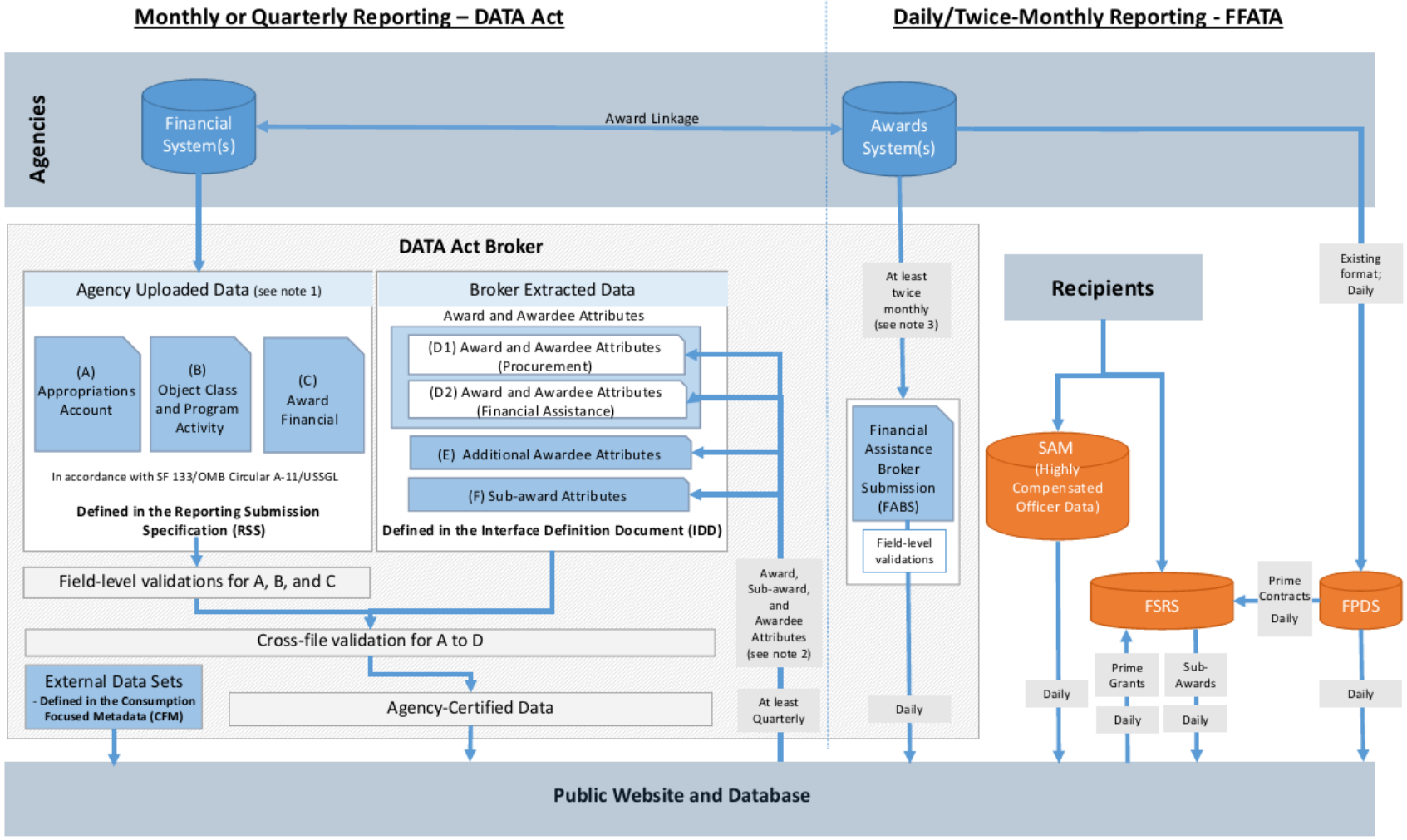
Subject: Draft Report on Compliance with the Digital Accountability Transparency Act of 2014 for Fourth Quarter Fiscal Year 2020

Thank you for the opportunity to comment on the draft report on your performance audit of GAO's Fiscal Year 2020 Fourth Quarter, DATA Act submission. The Office of Inspector General (OIG) contracted with independent certified public accounting firm Williams Adley to perform the audit and assess GAO's compliance with the DATA Act. The contract required Williams Adley to perform the audit in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Federal Audit Executive Council (FAEC) Inspectors General Guide to Compliance Under the DATA Act*, as revised on December 4, 2020 (CIGIE DATA Act Guide).

We are pleased that Williams Adley audit found that GAO's FY 2020, Fourth Quarter submission for publication on USASpending.gov was timely, complete, and the data was of excellent quality. GAO continues to emphasize accuracy of data entry with a goal of reducing human error such as those items noted during the audit.

cc: Karl Maschino
Peter Rudman
Roderick Gaither
Adebiyi Adesina
Deirdre Hardiman
Brent Hoefler
Jennifer Ashley
Omar Torres

APPENDIX H – DATA ACT INFORMATION FLOW DIAGRAM



Note 1: Agencies receiving COVID-19 supplemental funding must report three monthly submissions covering April, May, and June 2020 in July 2020. Afterwards, they must report all data on a monthly cadence. Agencies that have not received any COVID-19 supplemental funding may continue to report quarterly until FY22 P02, when they must begin full monthly submissions.

Note 2: D1 and D2 pull in all award data associated with the funding or awarding agency and action dates as specified by the agency. E pulls in highly-compensated officer information for DUNS numbers that appear in an agency's D1 and D2. F pulls in all sub-award data associated with the awards that appear in an agency's D1 and D2.

Note 3: Per OMB M-20-21, agencies should report non-loan financial assistance (including aggregates) to FABS at least twice a month (appropriately spacing apart the reporting dates), in each case reporting all issued-but-yet-to-be-reported awards. Issued-but-yet-to-be-reported loans can continue to be reported on a monthly cadence; refer to the Practices & Procedures Section 2.1.1 for more information.

Schema Version 2.0
May 6, 2020

APPENDIX I - ACRONYMS

CGI	CGI Federal Inc.
CARES Act	Coronavirus Aid, Relief, and Economic Security Act of 2020
CIGIE	Council of the Inspectors General on Integrity and Efficiency
COVID-19	Coronavirus Disease 2019
DAIMS	DATA Act Information Model Schema
DATA Act	Digital Accountability and Transparency Act of 2014
DQP	Data Quality Plan
FAEC	Federal Audit Executive Council
FY	Fiscal Year
FPDS-NG	Federal Procurement Data System - Next Generation
FFATA	Federal Funding Accountability and Transparency Act of 2006
GAO	Government Accountability Office
IG	Inspector General
LOC	Library of Congress
LBFMS	Legislative Branch Financial Management System
OMB	Office of Management and Budget
PIID	Procurement Instrument Identifier
SAM	System for Award Management
SAO	Senior Accountable Official
SOC	Service Organization Controls