



Inspector General

November 5, 2021

TO: David Ferriero
Archivist of the United States

FROM: Dr. Brett M. Baker 
Inspector General

SUBJECT: *Audit of NARA's Compliance under the Digital Accountability and Transparency Act of 2014*
OIG Report No. 22-AUD-01

The Office of Inspector General (OIG) contracted CliftonLarsonAllen (CLA) to conduct an independent audit of NARA's implementation of the *Digital Accountability and Transparency (DATA) Act of 2014 (DATA Act)*. Attached is CLA's report titled *Audit of NARA's Compliance under the Digital Accountability and Transparency Act of 2014*. The objectives of the audit were to assess (1) the completeness, timeliness, quality, and accuracy of NARA's FY 2021 first quarter financial and award data submitted for publication on USASpending.gov; and (2) NARA's implementation and use of the Government-wide financial data standards established by the Office of Management Budget (OMB) and Treasury.

The findings and conclusions presented in the report are the responsibility of CLA. The OIG's responsibility is to provide adequate oversight of the contractor's work in accordance with Generally Accepted Government Auditing Standards.

CLA found NARA's FY 2021 first quarter submission was generally complete, accurate and timely. Although CLA found that NARA's data included some errors in data elements not attributable to NARA, they did find the level of quality of data to be of excellent quality. The report contains three recommendations intended to strengthen NARA's internal controls over administrative contract modifications. Agency staff indicated they had no comments for inclusion of this report.

Please provide planned corrective actions and expected dates to complete the actions for each of the recommendation(s) within 30 days of the date of this report. As with all OIG products, we determine what information is publicly posted on our website from the attached report. Consistent with our responsibility under the *Inspector General Act, as amended*, we may provide copies of our report to congressional committees with oversight responsibility over NARA.

We appreciate the cooperation and assistance NARA extended to us during the audit. Please contact Jewel Butler, Assistance Inspector General for Audits, with any questions.

cc: Debra Wall, Deputy Archivist of the United States
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United States House Committee on the Budget
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United States House Committee on Financial Services
GAO
Treasury OIG



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National Archives and Records Administration

**Performance Audit Report
NARA's Compliance under the Digital Accountability and Transparency
(DATA) Act of 2014**

Fiscal Year 2021, First Quarter, DATA Act Submission

**Prepared by:
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November 2, 2021

Abbreviations and Short References

Award ID	Award Identification
ARC	Administrative Resource Center
BFS	Bureau of Fiscal Service
Broker	DATA Act Broker
CIGIE	Council of the Inspectors General on Integrity and Efficiency
COVID-19	Coronavirus Disease 2019
CLA	CliftonLarsonAllen
DAIMS	DATA Act Information Model Schema
DATA Act	Digital Accountability and Transparency Act of 2014
DE	Data Element
DQP	Data Quality Plan
FABS	Financial Assistance Broker Submission
FAEC	Federal Audit Executive Council
FAIN	Financial Assistance Identifier Number
FAR	Federal Acquisition Regulation
FFATA	Federal Funding Accountability and Transparency Act
FPDS-NG	Federal Procurement Data System – Next Generation
FSA	Financial Statement Audit
FSSP	Federal Shared Service Provider
FY	Fiscal Year
GAO	Government Accountability Office
GTAS	Government-wide Treasury Account Symbol
IDD	Interface Definition Document
IG	Inspector General
IG Guide	CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act
NARA	National Archives and Records Administration
OIG	Office of Inspector General
OMB	Office of Management and Budget
PIID	Procurement Instrument Identifier Number
PRISM	Procurement Information System for Management
RSS	Reporting Submission Specification
SAM	System for Award Management
SAO	Senior Accountable Official

SOC Service Organization Controls
TAS Treasury Account Symbol
Treasury Department of the Treasury
Working Group FAEC DATA Act Working Group

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INDEPENDENT AUDITORS' REPORT

Inspector General
National Archives and Records Administration

The National Archives and Records Administration (NARA) is required to submit quarterly financial and award data for publication on USASpending.gov in compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act). The NARA Office of Inspector General (OIG) contracted with CliftonLarsonAllen LLP (CLA), an independent certified public accounting firm, to conduct a performance audit on NARA's compliance under the DATA Act. This report represents the results of our performance audit of NARA's compliance under the DATA Act. The objectives of this performance audit were to assess (1) the completeness, accuracy, timeliness, and quality of NARA's fiscal year (FY) 2021 first quarter financial and award data submitted for publication on USASpending.gov, and (2) NARA's implementation and use of the Government-wide financial data standards established by Office of Management and Budget (OMB) and the U.S. Department of the Treasury (Treasury).

We conducted our performance audit in accordance with auditing standards generally accepted in the United States of America, as applicable to performance audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform our 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.

Our audit found that NARA's FY 2021 first quarter submission was generally complete, accurate and timely. Although we found that NARA's data included some errors in data elements not attributable to NARA, we found the level of quality of data to be of excellent quality¹. We also found that NARA implemented and used the Government-wide financial data standards established by OMB and Treasury.

We provided a draft of this report to NARA on October 14, 2021. We obtained management's comments on the draft report presented as Appendix III in this report.

Our work did not include an assessment of the sufficiency of internal control over financial reporting or other matters not specifically outlined in the enclosed report. CLA cautions that projecting the results of our performance audit to future periods is subject to the risks that conditions may materially change from their current status. The information included in this report was obtained from NARA on or before September 3, 2021. We have no obligation to update our report or to revise the information contained herein to reflect events and transactions occurring subsequent to September 3, 2021.

The purpose of this audit report is to report on NARA's FY 2021 first quarter financial and award data for publication on USASpending.gov in compliance with the DATA Act and is not suitable for any other purpose.

CliftonLarsonAllen LLP

Arlington, VA
September 3, 2021

¹ Data quality is scored at one of four levels: Excellent, Higher, Moderate, or Lower quality

I. Objectives, Scope, Methodology

Objectives

The objectives of this performance audit are to assess:

1. the completeness, timeliness, quality, and accuracy of NARA's FY 2021 first quarter financial and award data submitted for publication on USASpending.gov; and
2. NARA's implementation and use of the Government-wide financial data standards established by the Office of Management Budget (OMB) and Treasury.

Scope

The scope of our audit is NARA's FY 2021 first quarter financial and award data submitted to the DATA Act Broker system.

File E of the DATA Act Information Model Schema contains additional awardee attribute information the Treasury DATA Broker software extracts from the System for Award Management (SAM). File F contains sub-award attribute information the broker software extracts from the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS). Files E and F data remain the responsibility of the awardee in accordance with terms and conditions of Federal agreements, and the quality of the data remains the legal responsibility of the recipient. Therefore, agency senior accountable officials are not responsible for certifying the quality of File E and F data reported by awardees, but they 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 FSRS via the Treasury broker software system.

Methodology

Our audit methodology is prescribed in the Council of the Inspectors General on Integrity and Efficiency (CIGIE) FAEC Inspectors General Guide to Compliance under the DATA Act (IG Guide), dated December 4, 2020. We performed our audit in accordance with the Government Audit Standards. A general summary of audit procedures consistent with the IG Guide include:

- Obtaining an understanding of any regulatory criteria related to NARA's responsibilities to report financial and award data under the DATA Act;
- Reviewing its agency's data quality plan (DQP);
- Assessing the internal and information system controls in place as they relate to the extraction of data from the source systems and the reporting of data to Treasury's DATA Act Broker, in order to assess audit risk and design audit procedures;
- Reviewing and reconciling the FY 2021 first quarter summary-level data submitted by the agency for publication on USASpending.gov;
- Reviewing a statistically valid sample of records from FY 2021 first quarter financial and award data submitted by the agency for publication on USASpending.gov;

- Assessing the completeness, accuracy, timeliness, and quality of the financial and award data sampled;
- Assessing NARA's implementation and use of the 59 data elements/standards established by OMB and Treasury; and
- Obtaining the SAO certification to determine whether the quarterly assurance on NARA's controls supporting the reliability and validity of the agency's summary-level and award-level data reported for publication on USAspending.gov is supported.

II. Background

The DATA Act, in part, requires Federal agencies to report financial and award data in accordance with the established Government-wide financial data standards. In May 2015, the OMB and Treasury published 57 data definition standards (commonly referred to as data elements) and required Federal agencies to report financial and award data in accordance with these standards for DATA Act reporting, in January 2017. Subsequently, and in accordance with the DATA Act, Treasury began displaying Federal agencies' data on USAspending.gov for taxpayers and policy makers in May 2017.

The DATA Act also requires the IG of each Federal agency to audit a statistically valid sample of the spending data submitted by its Federal agency and to submit to Congress a publicly available report assessing the completeness, accuracy, timeliness, and quality of the data sampled; and the implementation and use of the Government-wide financial data standards by the Federal agency.

CIGIE identified a timing anomaly with the oversight requirement 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, one year after the statutory due date, with two subsequent reports to be submitted following on a 2-year cycle. 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. The date anomaly letter memorializing this strategy can be found in Appendix VI.

Following the results of the FY 2017 and FY 2019 audits, the CIGIE Federal Audit Executive Council (FAEC) Working Group compiled a listing of lessons learned and incorporated this feedback in the *CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act*, referred to as the IG Guide. In consultation with the Government Accountability Office (GAO), as required by the DATA Act, the Working Group developed the IG Guide to set a baseline framework for the required reviews performed by the IG community and to foster a common methodology for performing these mandates. The IG Guide was updated for the third required report, due November 8, 2021, based on feedback from the IG community, GAO, and other stakeholders.

In April 2020, OMB issued M-20-21, Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease (COVID-19), which made changes to DATA Act reporting. Agencies that received COVID-19 supplemental relief funding must submit DATA Act files A, B, and C on a monthly basis starting with the June 2020 reporting period. These monthly submissions must also include a running total of outlays for each award in File C funded with COVID-19 supplemental relief funds.

Appendix V briefly describes the data submission requirements under the DATA Act implementing guidance from the Treasury, OMB, and the IG guide.

NARA contracts through an interagency agreement with the U.S. Department of Treasury (Treasury), Bureau of Fiscal Services (BFS), Administrative Resource Center (ARC), a federal shared service provider (FSSP), for its financial management services. Those services consist of hosting, general accounting, accounts payable processing, travel interface processing, accounts receivable processing, reports analysis and periodic financial reporting processing. Further, BFS/ARC's scope of services include reporting NARA's financial and award data in compliance with the DATA Act. Although the BFS/ARC performs specific DATA Act financial reporting duties, NARA is primarily responsible to ensure that the integrity and quality of the data reported is complete, accurate, and timely.

III. Analysis of Results and Quality Assessment

Our audit found that NARA's FY 2021 first quarter submission was generally complete, accurate, and timely. Although we found that NARA's data included some errors in data elements not attributable to NARA, we found the quality of data to be of excellent quality. We also found that NARA implemented and used the Government-wide financial data standards established by OMB and Treasury.

A. Non-Statistical Results

Timeliness of the Agency Submission

We verified that NARA's FY 2021 (October, November, and December monthly) DATA Act submissions to Treasury DATA Act Broker were submitted timely. We verified that the FSSP certified NARA's submission in the Treasury DATA Act Broker on January 27, 2021. NARA's SAO certified its data for submission on January 26, 2021. The submission due date was January 28, 2021, and the certification due date was February 16, 2021.

Completeness of Summary-Level Data

We performed a reconciliation of summary-level data and linkages for Files A and B and found NARA's submission to be complete. Completeness of the agency submission is defined as, transactions and events that should have been recorded are recorded in the proper period.

To assess the completeness of File A, we verified that File A included all Treasury Account Symbols (TAS) from which funds were obligated as reflected in the Government-wide TAS (GTAS) SF-133 without error. All summary-level data from File A matched the GTAS SF-133 data elements.

To assess the completeness of File B, we compared the data in File B to the TASs listed in File A and verified that all TASs in File A are accounted for in File B without error. We verified that the totals of File A and B were equal, and all object class codes from File B match the codes defined in Section 83 of OMB Circular A-11².

² OMB A-11, Preparation, Submission, and Execution of the Budget (July 1, 2016); Section 83 of OMB A-11 can be found at https://obamawhitehouse.archives.gov/sites/default/files/omb/assets/a11_current_year/s83.pdf

Suitability of File C for Sample Selection

File C links to File B through the TAS, object class, and program activity data elements. We assessed this linkage by tracing these elements from File C to File B to ensure they exist in File B. We found that File C is complete and was suitable for sampling.

Record-Level Linkages (Files C and D1/D2)

File C links to Files D1/D2 by the Award Identification (Award ID) Number. We tested the linkages between Files C and D1/D2 by ensuring that all Award ID Numbers that exist in File C, exist in File D1/D2, and vice-versa. We found one (1) record-level error described as Error 1 below that was identified by NARA during their review process. This error was not selected as a sample item in our detailed record-level data elements (DEs) testing described in Section E. This error is due to actions outside of the NARA's control. We determined the variance would not have an adverse impact on the overall quality of the DATA Act submission as it represents an insignificant portion of the overall population. As such, we also determined that it did not have an impact on the suitability of File C for testing.

Error 1: One (1) record was in File C but did not have a corresponding record in File D1. This record represents a Reimbursable Work Authorization (RWA), which does not need to be reported in Federal Procurement Data System-Next Generation (FPDS-NG). This error occurred because another agency erroneously submitted the record into FPDS-NG referencing NARA as the funding agency. We noted that this issue was appropriately disclosed in the FY 2021 first quarter certification statement. NARA is actively working with the other party to have this record removed. Error 1 is attributable to another agency and is not attributable to NARA.

COVID-19 Outlay Testing and Results – Non-Statistical Sample

We selected a non-statistical sample of 30 out of 60 File C outlay records from the third month of the FY 2021 first quarter DATA Act submission. We utilized similar parameters to the statistical sample in order to determine an appropriate sample size, and then selected a random sample of outlays for testing. Our testing included assessing the Parent Award ID number, PIID, object class, appropriations account, obligation, program activity, outlay, and DEFC File C outlays data elements for completeness, accuracy, and timeliness. Based on our testing, we found that File C outlays for our sample of 30 records were 100% complete, 100% accurate, and 100% timely. This non-statistical sample design did not allow projection of the test results to the universe from which the sample were selected.

B. Statistical Results

Completeness of the Data Elements

The projected error rate for the completeness of the data elements is 1.51%³. A data element was considered complete if the required data element that should have been reported was reported.

Accuracy of the Data Elements

The projected error rate for the accuracy of the data elements is 3.03%⁴. A data element was considered accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DATA Act Information Model Schema (DAIMS), Reporting Submission Specification (RSS), Interface Definition Document (IDD), and the online data dictionary, and agree with the authoritative source records.

³ Based on a 95% confidence level, the confidence interval for the completeness of the data elements is between 1.09% and 1.94%

⁴ Based on a 95% confidence level, the confidence interval for the accuracy of the data elements is between 2.25% and 3.97%

Timeliness of the Data Elements

The projected error rate for the timeliness of the data element is 1.51%⁵. The timeliness of data elements was based on the reporting schedules defined by the procurement and financial assistance requirements (FFATA, FAR, FPDS-NG, FABS, and DAIMS).

Sampling methodology

To complete our testing, we selected a statistical sample from File C. Our sampling methodology was based on the guidance in Appendix 5, Technical Statistical Sampling Technique, of the IG Guide. The IG Guide (Section 740) indicated that the estimated percentage of error rate in the population to be sampled will be determined based on the results of the November 2019 and subsequent testing of the DATA Act information, and additional information that the IG has accumulated related to the agency's internal controls and corrective actions from previous audits. If all error rates are less than 20%, then a 20% expected error rate should be used. CLA used the expected error rate of 20% based on the results of November 2019 DATA Act audit report. We statistically selected 40 records reported from File C out of 426 records using the following parameters to calculate our randomly selected sample size:

- Population size of 426 records
- Confidence level of 95%
- Expected error rate of 20%
- Sample precision of 5%

DE Analysis – Error Rates for Completeness, Accuracy and Timeliness

DAIMS v2.0 provides reporting guidance that includes a listing of the DEs with specific instructions for federal agencies to submit content in the appropriate format. Also, this guidance contains a listing of elements, with supporting metadata, that explain what data will be pulled from government-wide systems for procurement and sub-awards and from the Broker itself for financial assistance.

We selected a sample of 40 records and tested 1,850 DEs for completeness, accuracy, and timeliness. We found the results to be consistent with the risks identified in NARA's DQP. See Appendix I for the summary results of testing by data elements. The summary result of our testing is shown in Table 1 below:

Sample Record #	Total # DEs	# Incomplete	# Inaccurate	# Untimely
1	47	1 2.13%	1 2.13%	1 2.13%
2	46	0 0.00%	0 0.00%	0 0.00%
3	47	1 2.13%	2 4.26%	1 2.13%
4	46	1 2.17%	1 2.17%	1 2.17%
5	46	0 0.00%	0 0.00%	0 0.00%
6	46	0 0.00%	2 4.35%	0 0.00%
7	46	0 0.00%	2 4.35%	0 0.00%
8	47	2 4.26%	2 4.26%	2 4.26%
9	45	1 2.22%	1 2.22%	1 2.22%

⁵ Based on a 95% confidence level, the confidence interval for the timeliness of the data elements is between 1.01% and 2.18%

Sample Record #	Total # DEs	# Incomplete		# Inaccurate		# Untimely	
10	47	0	0.00%	0	0.00%	0	0.00%
11	45	1	2.22%	3	6.67%	1	2.22%
12	43	1	2.33%	1	2.33%	1	2.33%
13	47	1	2.13%	1	2.13%	1	2.13%
14	47	1	2.13%	2	4.26%	1	2.13%
15	45	1	2.22%	2	4.44%	1	2.22%
16	46	1	2.17%	1	2.17%	1	2.17%
17	47	1	2.13%	1	2.13%	1	2.13%
18	47	1	2.13%	1	2.13%	1	2.13%
19	47	0	0.00%	1	2.13%	0	0.00%
20	47	0	0.00%	1	2.13%	0	0.00%
21	47	0	0.00%	0	0.00%	0	0.00%
22	47	1	2.13%	1	2.13%	1	2.13%
23	47	1	2.13%	2	4.26%	1	2.13%
24	47	1	2.13%	1	2.13%	1	2.13%
25	47	0	0.00%	0	0.00%	0	0.00%
26	47	0	0.00%	0	0.00%	0	0.00%
27	47	1	2.13%	1	2.13%	1	2.13%
28	44	1	2.27%	1	2.27%	1	2.27%
29	45	0	0.00%	3	6.67%	0	0.00%
30	46	0	0.00%	2	4.35%	0	0.00%
31	47	1	2.13%	2	4.26%	1	2.13%
32	46	1	2.17%	4	8.70%	1	2.17%
33	47	3	6.38%	5	10.64%	3	6.38%
34	47	1	2.13%	2	4.26%	1	2.13%
35	46	0	0.00%	0	0.00%	0	0.00%
36	47	1	2.13%	1	2.13%	1	2.13%
37	45	0	0.00%	0	0.00%	0	0.00%
38	46	1	2.17%	2	4.35%	1	2.17%
39	45	1	2.22%	4	8.89%	1	2.22%
40	46	0	0.00%	0	0.00%	0	0.00%
Total DEs Tested	1,850						
Total Errors		28		56		28	
Error Rate⁶		1.51%		3.03%		1.51%	

Table 1: Summary Results of PIID Testing⁷

⁶ An average rate of error is first calculated for each record based on the total data elements required to be reported (including optional data elements chosen to be reported by the agency) for that record. To calculate the overall error rates, the average rates of error by record will be averaged over the total number of sample items tested.

⁷ FAINs were included in the File C population; however, none were selected in our random sample.

Descriptions of Errors Identified

The following errors were identified during the test of the detailed record-level data elements.

Error 2: One PIID's (NAMA-14-C-0004) Current Total Value of Award and Potential Total Value of Award per File D1 did not agree with File C. The current and potential amounts for the initial PIID did not properly carry over to the new PIID when the PIID was changed. Per File D1, the current value (DE 14) and potential value (DE 15) was \$448,346.90. The corresponding amounts recorded in BFS/ARC's Purchase Request Information System (PRISM) was \$278,339.41. The variance between File C and D1 for both the current value and potential value DEs was \$170,007.49. Although the contract modification was performed in 2018, the error went undetected by NARA until the contract values were tested in the FY 2021 DATA Act audit. NARA explained the variances as follows:

1. NARA made an administrative contract modification via the double-dash process, an action that was not reportable to FPDS-NG, in the same contract modification in which NARA was de-obligating excess funds, an action that is reportable to FPDS-NG. By combining these two modification actions into one modification, the net effect resulted in an overstatement in FPDS-NG of \$10,007.49.

NARA policy states that certain contract actions such as creating a "double-dash" modification are considered a 90000 administrative action modifications, and are not reportable in FPDS-NG. Instead, PRISM users must communicate with PRISM support in order to bypass the FPDS-NG launch when using the double-dash contract modification process.

2. NARA identified \$160,000 which was incorrectly added to the contract value in FPDS-NG. However, as of this report date, management is still researching the root cause of this overstatement.

Error 3: One (1) PIID's awardee legal entity name per File D1 did not agree to the legal entity name per SAM.gov.

Error 4: Twelve (12) PIIDs' ultimate parent unique identifier in File D1 did not agree with SAM.gov.

Error 5: Four (4) PIIDs' ultimate parent legal entity name in File D1 did not agree with SAM.gov.

Error 6: Six (6) PIIDs' legal entity address in File D1 did not agree with SAM.gov.

Error 7: Sixteen (16) PIIDs' legal entity congressional district was not present in File D1.

Errors 3 through 7 are not within NARA's control as NARA does not have the ability to update SAM.gov. Instead, it is the responsibility of the vendor to update this information in SAM.gov.

Analysis of the Accuracy of the Dollar Value-Related Data Elements

Table 2 below shows the summary of errors pertaining to the accuracy of dollar value-related data elements⁸. See Error 2 above for more details.

⁸ The table details the absolute value of errors noted for each dollar value-related element. Because the statistical test was performed on attributes and not on monetary amounts, these results are not projectable.

Accuracy of Dollar Value-Related Data Elements								
PIID/ FAIN	Data Element		Accurate	Not Accurate	N/A ⁹	Total Tested	Error Rate	Absolute Value of Errors
PIID	DE 11	Federal Action Obligation	40	0	0	40	0%	\$0.0
PIID	DE 14	Current Total Value of Award	39	1	0	40	2.5%	\$323,989.53
PIID	DE 15	Potential Total Value of Award	39	1	0	40	2.5%	\$323,989.53
PIID	DE 53	Obligation	40	0	0	40	0%	\$0.00
Total			158	82	0	160		\$647,979.06

Table 2: Accuracy of Dollar Value-Related Data Elements

Analysis of Errors in Data Elements Not Attributable to NARA

As we worked through the DATA Act audit process, the FAEC DATA Act working group was continually noting errors found that are caused by system issues between the DATA Act Broker when pulling data from third party systems, i.e., SAM, which are outside of NARA's control. Awardee input is the source for SAM population, and it is difficult for NARA to be aware of all mismatches between SAM and FPDS-NG. An issue due to this process is that awardees of NARA procurements and grants are not keeping their demographic data current within SAM. Although the agency entered data into FPDS-NG, what data are pulled from SAM and/or the DATA Act Broker also contribute to mismatches between the data elements. Table 3 shows errors that were caused by an entity other than NARA. See Errors 3 through 7 for more descriptions of the exceptions.

Errors in Data Elements Not Attributable to the Agency			
PIID/ FAIN	Data Element		Attributed To
PIID	DE 1	Awardee/Recipient Legal Entity Name	FPDS-NG Extracting from SAM
PIID	DE 3	Ultimate Parent Unique Identifier	FPDS-NG Extracting from SAM
PIID	DE 4	Ultimate Parent Legal Entity Name	FPDS-NG Extracting from SAM
PIID	DE 5	Legal Entity Address	FPDS-NG Extracting from SAM
PIID	DE 6	Legal Entity Congressional District	FPDS-NG Extracting from SAM

Table 3: Errors in Data Elements Not Attributable to NARA

C. Overall Determination of Quality

Based on the results of our statistical and non-statistical testing, NARA scored 98.638 points, which is a quality rating of excellent¹⁰. The quality of the data elements was determined using the midpoint of the range of the proportion of errors (error rate) for completeness, accuracy, and timeliness. The highest of the three error rates was used as the determining factor of quality. Table 4 provides the range in determining the quality of the data elements.

⁹ N/A means whether there are sample items that were not applicable when testing the DE.

¹⁰ A scorecard spreadsheet is included in the IG Guide which is used to calculate the quality of the data based on the answers to questions and data input by auditors.

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

Table 4: Range in Determining Quality Level¹¹

D. Implementation and Use of the Data Standards

We have evaluated NARA’s implementation and use of the government-wide financial data standards for spending information as developed by OMB and Treasury. NARA has fully implemented and are using those data standards as defined by OMB and Treasury. This is evidenced through NARA’s use of common identifiers to link all of the data elements in their procurement, financial, and grants systems.

E. Assessment of Internal Control

Assessment of Internal Control over Source Systems

The NARA uses BFS/ARC’s PRISM and ORACLE Federal Financials systems for processing and recording its procurement and financial award activities. The ARC PRISM is a procurement system that supports NARA’s purchase requisition and contract award processes. ORACLE is the financial system used to record the accounting transactions related to the contract award and contract modification activities. Transactions entered through PRISM interface real-time with ORACLE. Collectively, these systems are the sources of information used to report the FY 2021 first quarter financial data as required by the DATA Act.

In performing NARA’s Financial Statement Audit (FSA), CLA assessed the internal controls over the BFS/ARC’s ORACLE and PRISM and determined that the controls are properly designed, implemented, and operating effectively. Our assessment included the review of BFS Service Organization Controls (SOC) 1, Type 2 report. A SOC 1, Type 2 Report is intended to meet the needs of a broad range of users that need detailed information and assurance about the controls at a service organization relevant to security, availability, and processing integrity of the systems the service organization uses to process users’ data and the confidentiality and privacy of the information processed by these systems. We relied on this assessment of internal controls over source systems for the DATA Act.

¹¹ Source of table and quality rating determinations is the IG Guide, Section 820, Quality Assessment - Scorecard

Assessment of Internal Control over the Data Management and Processes (DATA Act Submission)

CLA conducted interviews with management and BFS/ARC to obtain an understanding of NARA’s processes for reconciling data variances, identifying root causes of errors, and certifying the data submitted to the DATA Act broker.

CLA obtained read-only access to the Treasury’s DATA Act Broker submission portal for purposes of reviewing NARA Files A-F for the 1st Quarter 2021 DATA Act submission. Additionally, NARA provided their final Broker warnings and Final DATA Act Reconciliation Tool for the same period. We reviewed their final Broker warnings files and the reconciliations they performed to evaluate NARA’s internal control over the data quality, accuracy, timeliness, and completeness they are required to perform prior to the final data certification. Having this process in-place lends credence to the integrity of files submitted to USASpending.gov via the Broker.

We assessed internal controls and compliance with laws and regulations necessary to satisfy the audit objective. In particular, we assessed whether NARA has sufficient controls in place to ensure that the FY 2021 first quarter DATA Act submission was complete, accurate and timely. However, because our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

F. Status of Fiscal Year 2019 DATA Act Recommendations

We reviewed FY 2019 DATA Act audit recommendations to evaluate NARA’s implementation of the corrective actions.

FY 2019 Recommendation	Corrective Action	Status of Recommendation
1. Continue to monitor and evaluate the effectiveness of the procedures and controls already taken to reduce timing errors between FPDS-NG and PRISM. As some timing errors will continue to exist between FPDS and PRISM, NARA should establish a benchmark/ tolerance policy for reasonable timing differences (number and length of time) that will be acceptable in its normal course of operations.	NARA has performed an analysis over timing differences noted in FY 2018 and FY 2019 and updated their DQP to establish a tolerance threshold for monitoring any future timing differences.	Closed
2. Implement controls to ensure that the data elements under NARA’s control such as the Current Total Value of Award and the Potential Total Value entered in FPDS agree with the	NARA worked with their federal shared service provider to determine the root cause of the issue. Several controls have been implemented subsequent to the initial contract in question	Closed

FY 2019 Recommendation	Corrective Action	Status of Recommendation
data in the source system (PRISM).	in order to ensure that FPDS-NG data validated to PRISM data, that contract officers make corrections in FPDS-NG to ensure contract values are in sync, and to prevent documents from finalizing in PRISM if the information within does not match with FPDS-NG.	

Table 5: Status of FY 2019 DATA Act Findings

G. Recommendations:

We recommend that the Chief Acquisition Officer:

1. Reconcile and correct the Current Total Value of Award and Potential Value of Award for NAMA-14-C-0004 between FPDS-NG and PRISM, if still warranted. Include in your reconciliation an analysis of the cause of the \$160,000 variance in the contract value in FPDS-NG for NAMA-14-C-0004 and implement corrective actions.
2. Review the population of contracts that have undergone the double-dash process prior to determine if other contract values are not reconciled with FPDS-NG and assess the need to revise these values. Ensure efforts includes an analysis of potential underlying causes for correction.
3. Ensure internal control on approval and coordination with PRISM support required to appropriately bypass FPDS-NG when modifying a document via the double-dash process (a 90000 administrative action modification) is implemented. Moreover, clearly document in the Supplement to NARA 501, Procurement Guide, that the double-dash contract modification is a 90000 administrative action.

APPENDIX I – Results of Data Elements Test

The table below summarizes the results of our data element testing¹². Results are sorted in descending order by accuracy error rate. This table is based on the result of our testing of 40 records in NARA’s FY 2021 first quarter DATA Act submission.

Accuracy (A), Completeness (C), Timeliness (T)			Error Rates		
DE No.	File	Data Element Name	C	A	T
6	D1	Legal Entity Congressional District	57.50%	57.50%	57.50%
3	D1	Ultimate Parent Unique Identifier	0.00%	35.00%	0.00%
5	D1	Legal Entity Address	0.00%	17.50%	0.00%
4	D1	Ultimate Parent Legal Entity Name	0.00%	10.00%	0.00%
31	D1	Primary Place of Performance Congressional District	5.00%	5.00%	5.00%
1	D1	Awardee/Recipient Legal Entity Name	0.00%	2.50%	0.00%
14	D1	Current Total Value of Award	0.00%	2.50%	0.00%
15	D1	Potential Total Value of Award	0.00%	2.50%	0.00%
17	D1	NAICS Code	2.50%	2.50%	2.50%
18	D1	NAICS Description	2.50%	2.50%	2.50%
2	D1	Awardee/Recipient Unique Identifier	0.00%	0.00%	0.00%
7	D1	Legal Entity Country Code	0.00%	0.00%	0.00%
8	D1	Legal Entity Country Name	0.00%	0.00%	0.00%
11	D1	Federal Action Obligation	0.00%	0.00%	0.00%
13	D2	Amount of Award	0.00%	0.00%	0.00%
16	D1	Award Type	0.00%	0.00%	0.00%
22	D1	Award Description	0.00%	0.00%	0.00%
23	D1	Award Modification/Amendment Number	0.00%	0.00%	0.00%
24	D1	Parent Award ID Number	0.00%	0.00%	0.00%
25	D1	Action Date	0.00%	0.00%	0.00%
26	D1	Period of Performance Start Date	0.00%	0.00%	0.00%
27	D1	Period of Performance Current End Date	0.00%	0.00%	0.00%
28	D1	Period of Performance Potential End Date	0.00%	0.00%	0.00%
29	D1	Ordering Period End Date	0.00%	0.00%	0.00%
30	D1	Primary Place of Performance Address	0.00%	0.00%	0.00%
32	D1	Primary Place of Performance Country Code	0.00%	0.00%	0.00%
33	D1	Primary Place of Performance Country Name	0.00%	0.00%	0.00%
34	C	Award ID Number (PIID/FAIN)	0.00%	0.00%	0.00%
36	D1	Action Type	0.00%	0.00%	0.00%
38	D1	Funding Agency Name	0.00%	0.00%	0.00%
39	D1	Funding Agency Code	0.00%	0.00%	0.00%
40	D1	Funding Sub Tier Agency Name	0.00%	0.00%	0.00%

¹² Source of table is IG Guide, Appendix 8, Example Listing of Standardized Data Elements for Reporting

APPENDIX I – Results of Data Elements Test

Accuracy (A), Completeness (C), Timeliness (T)			Error Rates		
DE No.	File	Data Element Name	C	A	T
41	D1	Funding Sub Tier Agency Code	0.00%	0.00%	0.00%
42	D1	Funding Office Name	0.00%	0.00%	0.00%
43	D1	Funding Office Code	0.00%	0.00%	0.00%
44	D1	Awarding Agency Name	0.00%	0.00%	0.00%
45	D1	Awarding Agency Code	0.00%	0.00%	0.00%
46	D1	Awarding Sub Tier Agency Name	0.00%	0.00%	0.00%
47	D1	Awarding Sub Tier Agency Code	0.00%	0.00%	0.00%
48	D1	Awarding Office Name	0.00%	0.00%	0.00%
49	D1	Awarding Office Code	0.00%	0.00%	0.00%
50	C	Object Class	0.00%	0.00%	0.00%
51	C	Appropriations Account	0.00%	0.00%	0.00%
53	C	Obligation	0.00%	0.00%	0.00%
56	C	Program Activity	0.00%	0.00%	0.00%
57	C	Outlay (Gross Outlay Amount by Award CPE)	0.00%	0.00%	0.00%
163	D1	National Interest Action	0.00%	0.00%	0.00%
430	C	Disaster Emergency Fund Code	0.00%	0.00%	0.00%

APPENDIX II – Comparative Results Table

NARA's Comparative Results for Data Elements <i>Based on Accuracy Error Rate in Descending Order</i>			Error Rate		
DE No.	File	Data Element Name	2021 Q1	2019 Q1	% Change
6	D1	Legal Entity Congressional District	57.50%	1.7%	55.83%
3	D1	Ultimate Parent Unique Identifier	35.00%	31.7%	3.30%
5	D1	Legal Entity Address	17.50%	1.7%	15.83%
4	D1	Ultimate Parent Legal Entity Name	10.00%	18.3%	-8.30%
31	D1	Primary Place of Performance Congressional District	5.00%	1.7%	3.33%
1	D1	Awardee/Recipient Legal Entity Name	2.50%	13.3%	-10.80%
14	D1	Current Total Value of Award	2.50%	5.4%	-2.90%
15	D1	Potential Total Value of Award	2.50%	5.4%	-2.90%
17	D1	NAICS Code	2.50%	1.8%	0.71%
18	D1	NAICS Description	2.50%	1.8%	0.71%
2	D1	Awardee/Recipient Unique Identifier	0.00%	3.3%	-3.30%
7	D1	Legal Entity Country Code	0.00%	1.7%	-1.67%
8	D1	Legal Entity Country Name	0.00%	1.7%	-1.67%
11	D1	Federal Action Obligation	0.00%	1.7%	-1.67%
13	D2	Amount of Award	0.00%	0.0%	0.00%
16	D1	Award Type	0.00%	1.7%	-1.67%
19	D2	Catalog of Federal District Domestic Assistance (CFDA) Number	0.00%	0.0%	0.00%
20	D2	Catalog of Federal District Domestic Assistance (CFDA) Title	0.00%	0.0%	0.00%
22	D1	Award Description	0.00%	1.7%	-1.67%
23	D1	Award Modification/Amendment Number	0.00%	1.7%	-1.67%
24	D1	Parent Award ID Number	0.00%	0.0%	0.00%
25	D1	Action Date	0.00%	1.7%	-1.67%
26	D1	Period of Performance Start Date	0.00%	1.7%	-1.67%
27	D1	Period of Performance Current End Date	0.00%	1.7%	-1.67%
28	D1	Period of Performance Potential End Date	0.00%	1.8%	-1.79%
29	D1	Ordering Period End Date	0.00%	0.0%	0.00%
30	D1	Primary Place of Performance Address	0.00%	1.7%	-1.67%
32	D1	Primary Place of Performance Country Code	0.00%	1.7%	-1.67%
33	D1	Primary Place of Performance Country Name	0.00%	1.7%	-1.67%

APPENDIX II – Comparative Results Table

NARA's Comparative Results for Data Elements <i>Based on Accuracy Error Rate in Descending Order</i>			Error Rate		
DE No.	File	Data Element Name	2021 Q1	2019 Q1	% Change
34	C	Award ID Number (PIID/FAIN)	0.00%	1.7%	-1.70%
35	D2	Record Type	0.00%	0.0%	0.00%
36	D1	Action Type	0.00%	1.7%	-1.67%
37	D2	Business Types	0.00%	0.0%	0.00%
38	D1	Funding Agency Name	0.00%	1.7%	-1.70%
39	D1	Funding Agency Code	0.00%	1.7%	-1.67%
40	D1	Funding Sub Tier Agency Name	0.00%	1.7%	-1.67%
41	D1	Funding Sub Tier Agency Code	0.00%	0.0%	0.00%
42	D1	Funding Office Name	0.00%	1.7%	-1.67%
43	D1	Funding Office Code	0.00%	1.7%	-1.67%
44	D1	Awarding Agency Name	0.00%	1.7%	-1.67%
45	D1	Awarding Agency Code	0.00%	1.7%	-1.67%
46	D1	Awarding Sub Tier Agency Name	0.00%	1.7%	-1.67%
47	D1	Awarding Sub Tier Agency Code	0.00%	1.7%	-1.67%
48	D1	Awarding Office Name	0.00%	1.7%	-1.67%
49	D1	Awarding Office Code	0.00%	1.7%	-1.67%
50	C	Object Class	0.00%	0.0%	0.00%
51	C	Appropriations Account	0.00%	0.0%	0.00%
53	C	Obligation	0.00%	0.0%	0.00%
56	C	Program Activity	0.00%	0.0%	0.00%
12	D2	Non-Federal Funding Amount	N/A	N/A	N/A
54	C	Unobligated Balance	N/A	N/A	N/A
57	C	Outlay (Gross Outlay Amount by Award CPE)	N/A	0.0%	N/A
163	D1	National Interest Action	N/A	N/A	N/A
430	C	Disaster Emergency Fund Code	N/A	N/A	N/A

APPENDIX III – NARA Management’s Comments

NARA management reviewed the discussion draft and verbally communicated their general agreement with the finding and recommendations. NARA management opted not to provide written comments for inclusion in this report.

APPENDIX IV– Federal Spending Transparency Data Standards

Number ¹³	Data Element	Data Standards ¹⁴¹⁵
1	Appropriations Account	Account Level
2	Budget Authority Appropriated	Account Level
3	Object Class	Account Level
4	Obligation	Account Level
5	Other Budgetary Resources	Account Level
6	Outlay	Account Level
7	Program Activity	Account Level
8	Treasury Account Symbol (excluding sub-account)	Account Level
9	Unobligated Balance	Account Level
10	Action Date	Award Characteristic
11	Action Type	Award Characteristic
12	Award Description	Award Characteristic
13	Award Identification (ID) Number	Award Characteristic
14	Award Modification/Amendment Number	Award Characteristic
15	Award Type	Award Characteristic
16	Business Types	Award Characteristic
17	CFDA Number	Award Characteristic
18	CFDA Title	Award Characteristic
19	NAICs Code	Award Characteristic
20	NAICS Description	Award Characteristic
21	Ordering Period End Date	Award Characteristic
22	Parent Award Identification (ID) Number	Award Characteristic
23	Period of Performance Current End Date	Award Characteristic
24	Period of Performance Potential End Date	Award Characteristic
25	Period of Performance Start Date	Award Characteristic
26	Primary Place of Performance Address	Award Characteristic
27	Primary Place of Performance Congressional District	Award Characteristic
28	Primary Place of Performance Country Code	Award Characteristic
29	Primary Place of Performance Country Name	Award Characteristic
30	Record Type	Award Characteristic
31	Amount of Award	Award Amount
32	Current Total Value of Award	Award Amount
33	Federal Action Obligation	Award Amount

¹³ The numbers listed do not correspond to the DE numbers. This number is a sequential listing of data elements grouped by data standards. Source of data:

¹⁴ Source: <https://fedspendingtransparency.github.io/data-elements/>. All federal agencies are required to report financial and award data for these 59 data elements in accordance with the published data standards.

¹⁵ The National Interest Action and Disaster Emergency Fund Code were required as part of the DATA Act submissions for FY21; however, they are not included as part of the Federal Spending Transparency Data Standards

APPENDIX IV– Federal Spending Transparency Data Standards

Number ¹³	Data Element	Data Standards ¹⁴¹⁵
34	Non-Federal Funding Amount	Award Amount
35	Potential Total Value of Award	Award Amount
36	Awardee/Recipient Legal Entity Name	Awardee and Recipient
37	Awardee/Recipient Unique Identifier	Awardee and Recipient
38	Highly Compensated Officer Name	Awardee and Recipient
39	Highly Compensated officer Total Compensation	Awardee and Recipient
40	Legal Entity Address	Awardee and Recipient
41	Legal Entity Congressional District	Awardee and Recipient
42	Legal Entity Country Code	Awardee and Recipient
43	Legal Entity Country Name	Awardee and Recipient
44	Ultimate Parent Legal Entity Name	Awardee and Recipient
45	Ultimate Parent Unique Identifier	Awardee and Recipient
46	Awarding Agency Code	Awarding Entity
47	Awarding Agency Name	Awarding Entity
48	Awarding Office Code	Awarding Entity
49	Awarding Office Name	Awarding Entity
50	Awarding Sub Tier Agency Code	Awarding Entity
51	Awarding Sub Tier Agency Name	Awarding Entity
52	Funding Agency Code	Funding Entity
53	Funding Agency Name	Funding Entity
54	Funding Office Code	Funding Entity
55	Funding Office Name	Funding Entity
56	Funding Sub Tier Agency Code	Funding Entity
57	Funding Sub Tier Agency Name	Funding Entity
163	National Interest Action	n/a
430	Disaster Emergency Fund Code	n/a

APPENDIX V– DATA Act Submission Requirements

Data Standards, Schema, and Submission

The DATA Act requires Treasury and OMB to:

- Establish Government-wide financial data standards for any Federal funds made available to or expended by Federal agencies and entities receiving Federal funds
- Include common data elements for financial and payment information to be reported

The DATA Act Information Model Schema V.2.0 (DAIMS, Schema), dated May 6, 2020, guides agencies in the production and submission of the required data. Appendix IV lists the 59 data standards. Federal agencies are required to submit their financial data to Treasury using the DATA Act Broker¹⁶ (broker) software. The broker also pulls procurement and financial assistance award and sub-award information from government-wide systems, as agencies are already required to submit such data. Those systems are:

- *Federal Procurement Data System - Next Generation (FPDS-NG)* – Repository for Federal procurement award data operated by the General Services Administration
- *Financial Assistance Broker Submission (FABS)* – Repository for financial assistance transactions on awards of more than \$25,000 operated by Treasury
- *Federal Funding Accountability and Transparency Act Sub-award Reporting System (FSRS)* – Reporting tool prime awardees use to capture and report sub-award and executive compensation data operated by the General Services Administration
- *Federal Acquisition Regulations (FAR)* – Primary regulation for use by all Federal Executive agencies in their acquisition of supplies and services with appropriated funds.
- *System for Award Management (SAM)* – System that collects registration information from entities doing business with the Federal government.

Reporting Submission Specification (RSS) and the Interface Definition Document (IDD)

The DATA Act schema includes two documents that contain specifications for reporting required data — the RSS and the IDD.

The RSS provides details on data to be submitted to the broker from an agency’s financial system as required by the DATA Act and OMB Circular M-15-12¹⁷. This includes appropriations account, object class, program activity, and award financial data. Federal agencies must generate and submit three files to the broker:

- *File A – “Appropriations Account Detail”* – Contains appropriation summary level data that are aligned with OMB Standard Form 133, “Report on Budget Execution and Budgetary Resources” (SF-133) reporting.
- *File B – “Object Class and Program Activity Detail”* – Includes obligation and outlay information at the program activity and object class level.
- *File C – “Award Financial Detail”* – Reports the obligation and outlay information at the award level.

The IDD provides detail on data that will be extracted by the broker from other government-wide systems pertaining to procurement and financial assistance data, recipient attributes, and sub-award information. The following four files are generated by this process:

¹⁶ The broker is a virtual data layer developed by the U.S. Department of Treasury that maps, ingests, transforms, validates, and submits agency data into a format consistent with the DATA Act Schema (i.e., data exchange standards).

¹⁷ OMB memorandum M-15-12, Increasing Transparency of Federal Spending by Making Federal Spending DATA Quality for USASpending.gov.

APPENDIX V– DATA Act Submission Requirements

- *File D1 – Award and Awardee Attributes for Procurement (from FPDS-NG)* – Award and awardee details are to be linked to File C
- *File D2 – Award and Awardee Attributes for Financial Assistance (i.e., direct loans, loan guarantees, grants, etc.) (from Financial Assistance Broker Submission)* – Award and awardee details are to be linked to File C
- *File E – Additional Awardee Attributes (from SAM)* – Includes additional prime awardee attributes
- *File F – Sub-award Attributes (from Federal Funding Accountability and Transparency Act Sub-award Reporting System)* – Includes sub-award information

CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act (IG GUIDE)

The IG Guide requires auditors to perform procedures in the following areas:

- ***Internal and information system control over agency source systems*** – Auditors are to determine the extent to which agency systems can be relied on as authoritative sources for the information reported in accordance with the DATA Act.
- ***Internal control over DATA Act submission*** – Auditors are to assess the effectiveness of the internal controls implemented to reasonably assure that the data submitted are complete, accurate, timely, and of quality.
- ***Detail testing of data submitted to the broker:*** Auditors are to select a quarter within the prescribed range and test an agency’s submission, which is used to populate USASpending.gov.
 - *Summary level financial data* –test summary level data for Files A and B
 - *Record level linkages* – test whether record-level linkages for Files C and D.
 - *Record level data elements* –test a statistically valid sample at the record data element level to determine the completeness, accuracy, timeliness, and overall quality of the data submitted.
 - *COVID-19 outlays* – for those agencies that received COVID-19 funds, test a non-statistical sample at the record data element level to determine the completeness, accuracy, timeliness, and overall quality of the data submitted.
- ***Implementation and use of the data standards*** – review the agency’s data inventory/mapping for Files A, B, C, D1, and D2 to ensure that the standardized data elements and OMB and Treasury definitions per the DAIMS are used across agency processes, systems, and applications.

APPENDIX VI – CIGIE’s Date Anomaly Letter



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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APPENDIX VI – CIGIE’s Date Anomaly Letter

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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 VII – Report Distribution List

Report Distribution List

NARA Distribution

Archivist of the United States
Deputy Archivist of the United States
Chief Operating Officer
Deputy Chief Operating Officer
Chief of Management and Administration
NARA Senior Accountable Official

Non-NARA Distribution

United States Senate Committee on Homeland Security and Governmental Affairs
The Honorable Gary C. Peters, Chairman
The Honorable Robert J. Portman, Ranking Member

United States House Committee on Oversight and Government Reform
The Honorable Carolyn B. Maloney, Chairwoman
The Honorable, James R. Comer, Ranking Member

United States Senate Committee on the Budget
The Honorable Bernard Sanders, Chairman
The Honorable Lindsey O. Graham, Ranking Member

United States House Committee on the Budget
The Honorable John A. Yarmuth, Chairman
The Honorable Jason T. Smith, Ranking Member

United States Senate Committee on Finance
The Honorable Ronald Lee Wyden, Chairman
The Honorable Michael D. Crapo, Ranking Member

United States House Committee on Financial Services
The Honorable Maxine Waters, Chairman
The Honorable Patrick T. McHenry, Ranking Member

GAO

Report electronically submitted to DATAActImplementation@gao.gov

Treasury OIG

Report electronically submitted to DATAAct@oig.treas.gov