

Office of Inspector General
U.S. Government Accountability Office

DATA Act

Audit of GAO's Fiscal Year 2019, First Quarter,
DATA Act Submission

September 2019
OIG-19-2



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Office of Inspector General

United States Government Accountability Office

September 27, 2019

Memorandum For: Congressional Committees

From: Adam R. Trzeciak
Inspector General

Subject: Transmittal of Office of Inspector General's Audit Report

This memorandum transmits the independent auditor's report on Government Accountability Office (GAO) compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) (P.L. No. 113-101). The DATA Act expanded the reporting requirements pursuant to the Federal Funding Accountability and Transparency Act of 2006 (FFATA) (P.L. No. 109-282). The act requires agencies to report data, consistent with data standards established by the Office of Management and Budget (OMB) and the Department of Treasury, for publication on USASpending.gov. In addition, the DATA Act requires that agency inspectors general review compliance with the Act.

We contracted with the independent certified public accounting firm of Williams Adley to audit GAO's compliance with the DATA Act. The contract required Williams Adley to perform the audit in accordance with Generally Accepted Government Auditing Standards (GAGAS), and to follow the Federal Audit Executive Council's guidance when reviewing GAO's DATA Act compliance for the first quarter of fiscal year 2019.

Williams Adley found that GAO's fiscal year (FY) 2019, first quarter submission for publication on USASpending.gov was timely, complete, and data was of high quality. However, it identified areas where GAO can strengthen its DATA Act controls to help ensure the continued accuracy of its submission and maintain full compliance with the required data elements.

The report contains three recommendations intended to help strengthen GAO's DATA Act controls for ensuring future DATA Act submissions fully comply with the act's requirements. GAO agreed with the report's recommendations, and indicated that it has implemented the necessary corrective actions. We will conduct follow-up work to assess GAO's actions to address the intent of Williams Adley's recommendations and report the status of those actions in our semiannual report to Congress.

Evaluation and Monitoring of Auditor Performance

Williams Adley is responsible for the attached auditor's report. We engaged Williams Adley to assess and report to us on (1) the completeness, timeliness, quality and accuracy of the GAO's FY 2019, first quarter¹ financial and award data 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 the Department of Treasury, as required by the DATA Act of 2014.

We reviewed Williams Adley's audit of GAO's FY 2019, first quarter, DATA Act submission in accordance with GAGAS. Specifically, we

- evaluated the independence, objectivity, and qualifications of the auditors and specialists;
- reviewed the approach and planning of the audit;
- attended key meetings with auditors and GAO officials;
- monitored the progress of the audit;
- examined audit documentation; and
- reviewed the auditor's report.

Our monitoring review, as limited to the procedures listed above, disclosed no instances in which Williams Adley did not comply, in all material respects, with GAGAS.

We are sending copies of this report to the Comptroller General and other members of GAO's Executive Committee, GAO's Congressional Oversight Committees, Congressional Budget Committees, GAO's Audit Advisory Committee, and other managers with responsibilities relevant to DATA Act. The report is also available on the GAO website at <http://www.gao.gov/about/workforce/ig.html> and at <https://www.oversight.gov>.

I would like to thank the Engagement Manager, Omar V. Torres, and Assistant Inspector General for Audit, Mary Arnold Mohiyuddin for their contributions to this report.

If you have questions about this report, please contact me at (202) 512-5748 or trzeciaka@gao.gov.

Attachment

¹October 1, 2019 through December 31, 2019.

List of Committees

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

The Honorable Mike Enzi
Chairman
The Honorable Bernie Sanders
Ranking Member
Committee on Budget
United States Senate

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

The Honorable John Yarmuth
Chairman
The Honorable Stephen A. Womack
Ranking Member
Committee on Budget
House of Representatives

U.S. GOVERNMENT ACCOUNTABILITY OFFICE

Report of the Government Accountability Office's Compliance with the Digital
Accountability Transparency Act of 2014 for First Quarter Fiscal Year 2019

September 25, 2019





September 16, 2019

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 conducted a performance audit of the Government Accountability Office's (GAO) Compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) for the 1st Quarter of Fiscal Year (FY) 2019. The audit was performed in accordance with the Council of the Inspectors General on Integrity and Efficiency *Federal Audit Executive Council Inspectors General Guide to Compliance Under the DATA Act*, dated February 14, 2019. This report presents the results of the audit, and includes recommendations to help improve GAO's compliance with the DATA Act.

Our audit objectives were to assess (1) the completeness, timeliness, quality and accuracy of FY 2019, Quarter 1, financial and award data submitted by GAO for publication on USASpending.gov and (2) GAO's implementation and use of the Government-wide financial data standards established by 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 applicable *Government Auditing Standards*, 2011 revision. 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.

Our audit found that GAO's FY 2019, Quarter 1 submission was substantially complete, accurate, and timely; however, we identified three areas where GAO can improve its processes to ensure continued submission of higher quality data. We made three recommendations related to these areas.

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,

A handwritten signature in black ink that reads "Williams, Adley & Company-DC, LLP".

Washington, District of Columbia

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Certified Public Accountants / Management Consultants

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OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of this audit are to assess (1) the completeness, accuracy, timeliness, and quality of the financial and award data GAO submitted for publication on USASpending.gov and (2) GAO's implementation and use of the Government-wide financial data standards established by OMB and Treasury.

To achieve these objectives, we met with GAO management and staff to obtain an understanding of processes and internal controls related to the preparation and certification of the Fiscal Year (FY) 2019, Quarter 1 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 Broker¹ 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 have a significant impact on 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 submission was complete, timely and accurate.

The scope of this audit was fiscal year 2019, first 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.

We conducted our performance audit from January 14, 2019 to August 2, 2019 in accordance with *Government Auditing Standards*, 2011 revision. 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.

BACKGROUND

The Digital Accountability and Transparency Act of 2014 (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 Office of Management and Budget (OMB) and

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

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.

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. 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	Momentum
File B	Program Activity and Object Class	Momentum
File C	Award-Level Financial	Momentum

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

Table 2: DATA Act Broker-Generated Files²

File Name	Description	Source
File D1	Award and Awardee Attribute - Procurement Awards	FPDS-NG
File E	Additional Awardee Attributes	SAM

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

Files A through C are generated by GAO, whereas Files D1 is generated from the Federal Procurement Data System–Next Generation (FPDS-NG) and File E is generated from the System for Award Management (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 is accountable for the quality and objectivity of Federal spending information. The SAO should ensure that the

² 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.

information conforms to OMB guidance on information quality and adequate systems and processes are in place within the agencies to promote such conformity. Once submitted, the data is displayed on USASpending.gov for taxpayers and policy makers.

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 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. The 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 OIG contracted with Williams Adley to conduct an audit of GAO's FY 2019, Quarter 1 submission to satisfy this requirement.

CIGIE identified a timing anomaly with the oversight requirements contained in the DATA Act. That is, the first Inspector General reports were due to Congress on 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 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. 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.³ During the period of our audit, GAO utilized Library of Congress (LOC) and Legislative Branch Financial Management System (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 report processing. Further, CGI's scope of services includes reporting GAO's financial and award data in compliance with the DATA Act of 2014. Although CGI performs specific DATA Act financial reporting duties, GAO, as the data

³ DATA Act at § (2)(a)(3).

owner, is primarily responsible to ensure 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 2019, Quarter 1, was accurate, timely, complete, and in accordance with data standards. However, we did note improvements that could be made related to the interface between Momentum and FPDS-NG, GAO's validation process, and mapping to data elements, as described below.

Assessment of Internal Control over Source Systems

In FY 2018, GAO migrated from the Department of Transportation (DOT), Enterprise Services Center (ESC) accounting and procurement systems to Library of Congress' (LOC) Legislative Branch Financial Management System (LBFMS)-Momentum. GAO uses Momentum as its source system for processing and recording procurement and financial data and for generating its DATA Act submission. We performed procedures to determine whether internal controls over this system, as they relate to its FY 2019 Quarter 1 DATA Act submission, were properly designed, implemented, and operating effectively. 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 (SSAE 18), Service Organization Controls (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 (CUECs) 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 2018 Financial Statements to identify findings that could affect the reliability of the source system or data produced from it.

Procurement information in FPDS-NG is generally updated through an interface with Momentum. There has been a long-standing issue whereby Momentum only interfaces the 'Draft' version of a processed, finalized award into FPDS-NG. Typically, once an award is processed in Momentum a FPDS-NG Draft task is initiated for the approver to review. After the approval is complete, a FPDS-NG Finalize task should be generated. This task is not being generated, resulting in awards remaining in draft mode in FPDS-NG rather than being finalized. If the award is not finalized automatically through the interface, GAO is able to manually approve and finalize it in FPDS. While we did not see any specific instances of errors resulting

directly from this interface problem, the increased need for manual monitoring and finalization of awards into FPDS-NG may increase the risk of DATA Act submitted Files C and D not being complete.

We also identified an additional potential interface issue between Momentum and FPDS-NG. We found nine instances where the Ultimate Parent Unique Identifier (DE 4) was correctly recorded in Momentum but was inaccurate in FPDS-NG and File D1. Our initial review suggested that this resulted from Momentum interfacing the wrong field into FPDS-NG, however this was not confirmed. An alternative cause for these inaccurate records could be related to a process issue in which the contract specialist made an incorrect selection in LBFMS that would result in a change in FPDS-NG. We recommend GAO work with CGI to confirm that the mapping of this data element is appropriately designed and working without fault between Momentum and FPDS-NG in order to address the root cause of this issue adequately.

Other than the interface issue noted above, we found that GAO designed and implemented effective internal controls over its source system.

[Assessment of Internal Controls over DATA Act Submission](#)

We performed inquiry and document review to determine whether internal controls over the DATA Act Submission were operating effectively. We found that overall, controls over the FY 2019 Quarter 1 DATA Act submission were effective, however we noted that improvements could be made.

We obtained an understanding of internal controls designed and implemented by GAO as it relates to its FY 2019, Quarter 1 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 DATA Act, CGI prepares the DATA Act files with information from Momentum and makes updates as requested by GAO.

Starting in FY 2019, Treasury requires agencies to develop a Data Quality Plan (DQP). As of our fieldwork date, GAO's DQP had not been finalized. GAO estimated it would be finalized before the FY 2019 year end. OMB Circular A-123, Appendix A, Management of Reporting and Data Integrity Risk (M-18-16), requires that agencies consider their DQP in their annual assurance statement on internal controls over reporting, beginning in FY 2019. It is important that GAO continue steps to finalize the DQP in adequate time for consideration in GAO's annual assurance statement.

On March 19, 2019, we observed GAO's process for reconciliation, validation, and certification of FY 2019, Quarter 1 spending data submitted for publication in USAspending.gov. According to GAO's standard operating procedures (SOPs) for DATA Act Files Review and Submission, the Office of Financial Management and Business Operations performs a validation of the DATA Act files against supporting documentation to ensure completeness and accuracy of the files.

However, GAO does not adequately document its review process of the DATA Act Files prepared by CGI.

Communication between GAO and CGI regarding this review, including adjustments requested, occurs via email and is not retained elsewhere. GAO emails are purged after one year and if not saved, there is a risk that GAO will lack sufficient audit trail documenting how some decisions were made.

GAO's records policies (GAO Records Management Program, Order 0410.1), require that information created or collected during the course of official GAO duties, that document the decisions or other activities of GAO, are to be saved in GAO's Document Management/Electronic Records Management System (DM/ERMS). Further, IGs are required to audit data recorded and provided to the Treasury's data broker for uploading to USASpending.gov. Unless information is maintained on how final decisions are made, GAO may run the risk of not being able to support final numbers in its Data Act submissions.

For the FY 2019, Quarter 1 submission, we were able to observe evidence of the review performed that included email communications with CGI to support the validation process. However, we noted that GAO was not regularly saving such key communications in accordance with GAO's documentation retention policy. GAO's documentation retention procedures for DATA Act should be improved to ensure that evidence is properly maintained in future periods. We recommend GAO update its DATA Act SOP to include the saving of email review in DM/ERMS as per GAO's record retention and email policy.

Results of Sample Tests Performed at the Award Level

We selected a statistically-random sample of procurement award records included in GAO's File C for FY 2019, Quarter 1, 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 57 data elements established by OMB and Treasury.

Sampling Methodology:

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 Symbol (TAS), object class, and program activity.
- tested Procurement Instrument Identifier (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.

The CIGIE DATA Act Guide recommends a sample size of 385 records but provides an alternate sample size determination formula for agencies with smaller populations. GAO’s FY 2019, Quarter 1 File C contained 71 records, which meets CIGIE’s definition of a smaller population. Therefore, we applied the finite correction factor provided in footnote 28 of the CIGIE DATA Act Guide:

$$\text{Sample Size} = 385 / (1 + 385 / N) \text{ where } N \text{ is the population size}$$

Using this formula, we selected a sample size of 61 transactions.

For each record selected for testing, we compared the information in GAO’s File C and File D to the source document (such as contract, modification, or other obligating document) to determine whether the records submitted for publication in USAspending.gov were complete, accurate, and timely, as defined below.

Table 3: 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 (RSS), Interface Definition Document (IDD), and the online data dictionary; and agrees with authoritative source documentation.
Timeliness	<p>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. To assess the timeliness of data elements:</p> <ul style="list-style-type: none"> • Award financial data elements within File C should be reported within the quarter in which it occurred. • Procurement award data elements within File D1 should be reported in FPDS-NG within 3 business days after contract award in accordance with the FAR Part 4.604.

Source: CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act, 2/14/2019, Section 580.04

Summary-Level Data and Linkages for Files A, B, and C

We reconciled Files A and B to determine if they were accurate. Through our testwork, we noted that Files A and B were accurate. Additionally, we reconciled the linkages between Files A, B, and C to determine if the linkages were valid and to identify any significant variances between the files. Our testwork did not identify any significant variances between Files A, B, and C.

Completeness and Timeliness of Agency Submission

We evaluated GAO's DATA Act submission to Treasury's DATA Act Broker and determined that the submission was complete and submitted timely. To be considered a complete submission, we evaluated Files A, B, and C to determine that all transactions and events that should have been recorded were recorded in the proper period.

Record-Level Data and Linkages for Files C and D

We selected a sample of 61 records and tested 57 data elements for completeness, accuracy, and timeliness.

Completeness of the Data Elements

The projected error rate for the completeness of the data elements is 3.23%.⁴ A data element was considered complete if the required data element that should have been reported was reported. We noted two instances where a record was included in file C that shouldn't have been included. One pertained to an action being recorded in the wrong fiscal period, the other pertained to human error in recording a contract liquidation.

Accuracy

The projected error rate for the accuracy of the data elements is 6.38%.⁵ A data element was considered accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DAIMS, RSS, IDD, and the online data dictionary, and agree with the authoritative source records.

The majority of the accuracy errors we noted (54 records) pertained to inaccurate program activity codes included in GAO's File C. As described in more detail in the *Implementation and Use of Data Standards* section below, there were issues with the mapping of data elements in Momentum during FY 2019, Quarter 1 causing inaccurate program activity codes and program activity names in GAO's File C.

We also noted nine records where Ultimate Parent Unique Identifier (DE 4) was inaccurate. This was caused by an interface issue between Momentum and FPDS-NG where FPDS-NG was pulling the wrong field from certain momentum records. This issue is described in further detail in the *Assessment Over Internal Control Over Source Systems* section above.

Timeliness of the Data Elements

The projected error rate for the timeliness of the data elements is 4.52%.⁶ The timeliness of data elements was based on the reporting schedules defined by the procurement and financial

⁴ Based on a 95% confidence level, the projected error rate for the completeness of the data elements is between 0% and 5.23%.

⁵ Based on a 95% confidence level, the projected error rate for the accuracy of the data elements is between 1.38% and 11.38%.

⁶ Based on a 95% confidence level, the projected error rate for the timeliness of the data elements is between 0% and 9.52%.

assistance requirements. We noted three records that were not recorded timely in Momentum and FPDS-NG. Two of the transactions were not recorded into FPDS-NG before the FY 19 quarter 1 data was submitted. The third untimely record was prepared in FPDS-NG more than three months after the required 30 day time period.

Quality

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. The following table provides the range of error in determining the quality of the data elements.

Table 4: Data Quality Levels

Error Rate	Quality Level
0% - 20%	Higher
21% - 40%	Moderate
41% and above	Lower

Source: CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act, 2/14/2019, Section 710.04

We determine 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.

Based on our test work and the highest error rate of 6.38%, we determined that the quality of GAO’s data is considered **High**.

Implementation and Use of the Data Standards

In evaluating GAO’s implementation and use of the government-wide financial data standards for spending information as developed by OMB and Treasury, we observed some inconsistencies with the data standards issued by the DAIMS. Specifically, GAO submitted data in its File B and File C that contained Program Activity Code “0000” and Program Activity Name “unknown/other”. According to Treasury and OMB guidance, program activity code 0000 with name unknown/other should not be used in File C and should only be used in File B if there are no obligations or outlays on that TAS.

The Program Activity Code and Program Activity Name are mapped based on specific criteria that are currently configured in Momentum. The Program Activity Code is mapped based on the fund group and project group for any given transaction. The PIDs/transactions related to administrative costs on GAO’s File C that were not mapped to a valid Program Activity Code and Program Activity Name were recorded to a program activity code “0000” and the Program Activity Name “Unknown/Other”.⁷ We recommend GAO work with CGI to implement

⁷ We were told this was a systemic issue that has been noted at certain federal agencies, and is expected to be remedied with a system update.

procedures to ensure obligations are properly assigned to the proper project group and fund groups to allow mapping to a program activity.

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 (FSSP) 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 Statement of Standards for Attestation Engagements Number 18 (SSAE 18), Service Organization Controls (SOC) 1, Type 2 report⁸ 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 (CUECs) 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 *FY18 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 and configuration management that they did not deem significant.

Conclusion

We conclude that, overall, GAO's FY 2019, Quarter 1 submission for publication on USASpending.gov was accurate, timely, complete, and the data was of higher quality. However, as described above we identified three areas GAO can improve to strengthen controls surrounding its DATA Act compilation and submission process. These areas include improving its record retention policy, resolving interface issues between Momentum and FPDS-NG, and correcting mapping issues within Momentum. These changes, if properly implemented, could further improve the accuracy, completeness, and timeliness of its submitted data.

⁸ 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 SOC 1 report is Tier 1 because that's what was stated in its contract with the Library of Congress.

OTHER CONSIDERATIONS

Testing Limitations for Data Reported in File E

File E contains additional awardee attribute information extracted from the System for Award Management (SAM) via the DATA Act Broker. It is the prime awardee's responsibility to report executive compensation information in SAM. Data reported from SAM is generated in the Broker for display on USASpending.gov. As outlined in OMB's Management Procedures Memorandum (MPM) 2016-03, the authoritative sources for the data reported in File E is SAM, with no additional action required of Federal agencies.

RECOMMENDATIONS

We recommend GAO management:

1. Coordinate with CGI to resolve interface issues between Momentum and FPDS-NG.
2. Update its DATA Act SOPs to include the saving of email review in DM/ERMS as per GAO's record retention and email policy.
3. Implement procedures to ensure obligations are properly assigned to the proper project group and fund groups to allow mapping to a valid program activity, instead of "unknown/other" (0000).

AGENCY COMMENTS

Management provided written comments to this report in Appendix F. Management agreed with our findings and recommendations.

In its response, management stated that it has implemented the following corrective actions:

1. Corrected the interface between Momentum and FPDS.
2. Updated its DATA Act SOPs to include the saving email evidence of review.
3. Implemented new program codes to replace the use of program code "0000" for overhead obligations.

These corrective actions were implemented subsequent to our fieldwork, and therefore were not evaluated as part of our audit.

APPENDIX A – ANOMALY LETTER

CIGIE’s DATA Act Anomaly Letter Submitted to the Senate Committee on Homeland Security and Governmental Affairs and the House Committee on Oversight and Government Reform.



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 61 procurement records submitted in GAO’s FY 2019, Quarter 1 DATA Act submission.

Since GAO’s DQP was not completed at the time of our fieldwork, we were unable to determine whether these risks are consistent with the risks identified in its DQP.

GAO’s results listed in <u>descending</u> order by accuracy error rate percentage.					
Accuracy (A), Completeness (C), Timeliness (T)					
Data Element No.	File	Data Element Name	Error Rate ⁹		
			A	C	T
56	File C	Program Activity	88.5%	0.0%	1.6%
3	File D1	Ultimate Parent Unique Identifier	14.8%	3.3%	4.9%
4	File D1	Ultimate Parent Legal Entity Name	9.8%	3.3%	4.9%
25	File D1	Action Date	9.8%	3.3%	4.9%
5	File D1	Legal Entity Address	8.2%	3.3%	4.9%
14	File D1	Current Total Value of Award	8.2%	3.3%	4.9%
15	File D1	Potential Total Value of Award	8.2%	3.3%	4.9%
22	File D1	Award Description	8.2%	3.3%	4.9%
27	File D1	Period of Performance Current End Date	8.2%	3.3%	4.9%
1	File D1	Awardee/Recipient Legal Entity Name	6.6%	3.3%	4.9%
26	File D1	Period of Performance Start Date	6.6%	3.3%	4.9%
24	File D1	Parent Award ID Number	3.3%	3.3%	3.3%
34	File D1	Award ID Number (PIID/FAIN)	3.3%	4.9%	3.3%
2	File D1	Awardee/Recipient Unique Identifier	3.3%	3.3%	4.9%
6	File D1	Legal Entity Congressional District	3.3%	3.3%	4.9%
7	File D1	Legal Entity Country Code	3.3%	3.3%	4.9%
8	File D1	Legal Entity Country Name	3.3%	3.3%	4.9%
11	File D1	Federal Action Obligation	3.3%	3.3%	4.9%
16	File D1	Award Type	3.3%	3.3%	4.9%
17	File D1	NAICS Code	3.3%	3.3%	4.9%
18	File D1	NAICS Description	3.3%	3.3%	4.9%
23	File D1	Award Modification / Amendment Number	3.3%	3.3%	4.9%
28	File D1	Period of Performance Potential End Date	3.3%	3.3%	4.9%
29	File D1	Ordering Period End Date	3.3%	3.3%	3.3%
30	File D1	Primary Place of Performance Address	3.3%	3.3%	4.9%

⁹ All estimates from the sample have a margin of error no greater than plus or minus 5 percentage points unless otherwise noted.

31	File D1	Primary Place of Performance Congressional District	3.3%	3.3%	4.9%
32	File D1	Primary Place of Performance Country Code	3.3%	3.3%	4.9%
33	File D1	Primary Place of Performance Country Name	3.3%	3.3%	4.9%
36	File D1	Action Type	3.3%	3.3%	4.9%
38	File D1	Funding Agency Name	3.3%	3.3%	4.9%
39	File D1	Funding Agency Code	3.3%	3.3%	4.9%
40	File D1	Funding Sub Tier Agency Name	3.3%	3.3%	4.9%
41	File D1	Funding Sub Tier Agency Code	3.3%	3.3%	4.9%
42	File D1	Funding Office Name	3.3%	3.3%	4.9%
43	File D1	Funding Office Code	3.3%	3.3%	4.9%
44	File D1	Awarding Agency Name	3.3%	3.3%	4.9%
45	File D1	Awarding Agency Code	3.3%	3.3%	4.9%
46	File D1	Awarding Sub Tier Agency Name	3.3%	3.3%	4.9%
47	File D1	Awarding Sub Tier Agency Code	3.3%	3.3%	4.9%
48	File D1	Awarding Office Name	3.3%	3.3%	4.9%
49	File D1	Awarding Office Code	3.3%	3.3%	4.9%
24	File C	Parent Award ID Number	1.6%	0.0%	3.3%
34	File C	Award ID Number (PIID/FAIN)	1.6%	1.6%	3.3%
50	File C	Object Class	1.6%	3.3%	1.6%
51	File C	Appropriations Account	1.6%	3.3%	1.6%
53	File C	Obligation	1.6%	3.3%	1.6%
12	File D2*	Non-Federal Funding Amount	N/A	N/A	N/A
13	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
57	N/A	Outlay	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

APPENDIX C – 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 ¹⁰
DE 11	Federal Action Obligation	61	-	-	61	0%	\$ -
DE 14	Current Total Value of Award	58	3	-	61	4.9%	\$ 16,385.98
DE 15	Potential Total Value of Award	58	3	-	61	4.9%	\$ 16,385.98
DE 53	Transaction Obligation Amount	61	-	-	61	0%	\$ -
	Total	238	6	-	244		

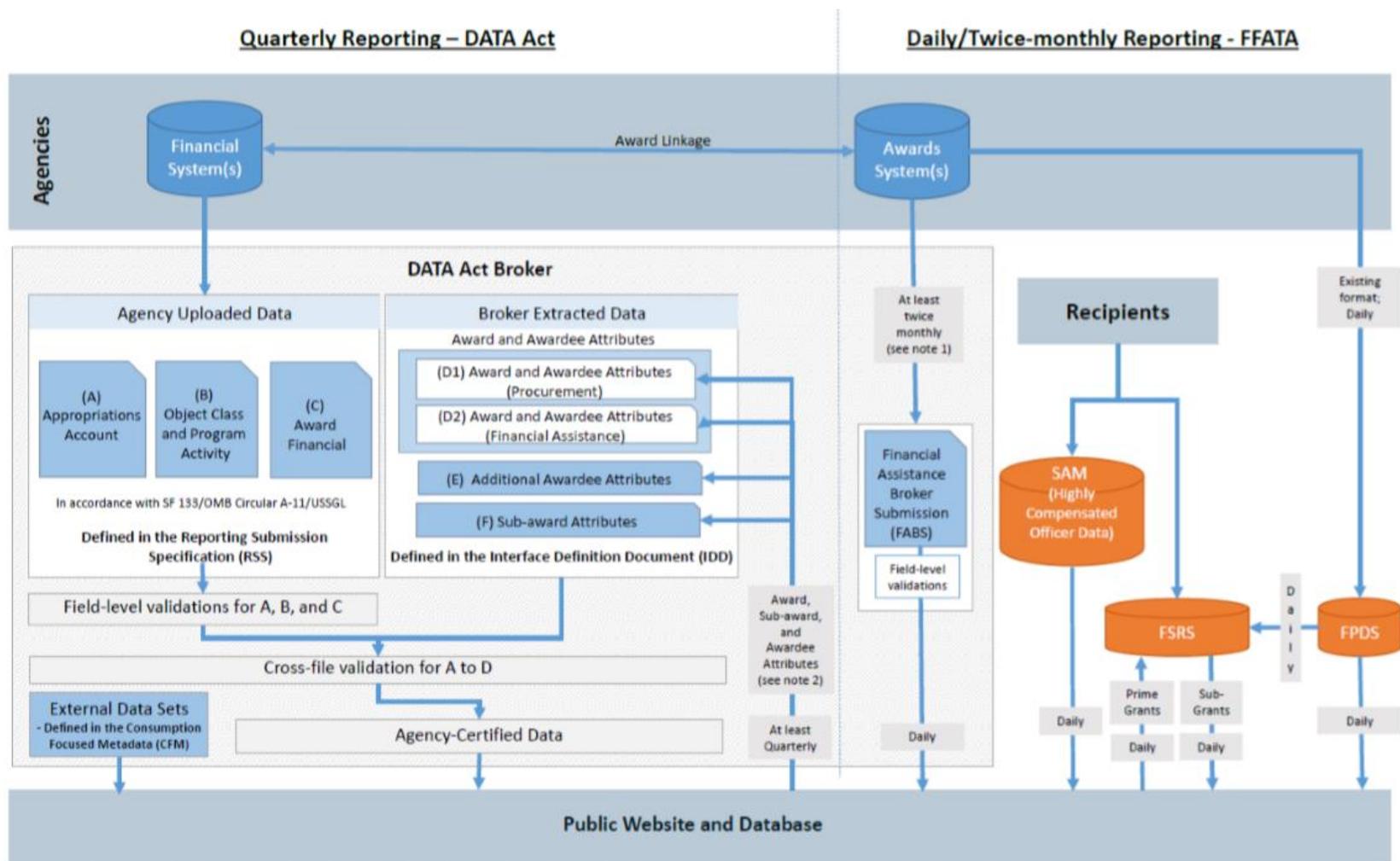
Source: Auditor generated based on results of testing

¹⁰ Absolute Value of Errors is not projectable because the statistical sample test was performed on attributes and not on monetary amounts.

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

During our testing we did not note any errors not attributable to the agency.

APPENDIX E – DATA ACT INFORMATION FLOW DIAGRAM



Note 1: The Financial Assistance Broker Submission (FABS) replaces the Award Submission Portal (ASP).

Note 2: D1 and D2 pull in all award data associated with the submitting agency and agency-specified action dates. 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.

Schema Version 1.3
June 29, 2018

APPENDIX F - ACRONYMS

CGI	CGI Federal Inc.
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CUEC	Complementary User Entity Controls
DAIMS	DATA Act Information Model Schema
DATA Act	Digital Accountability and Transparency Act of 2014
DM/ERMS	Document Management/Electronic Records Management System
DQP	Data Quality Plan
FAEC	Federal Audit Executive Council
FAR	Federal Acquisition Regulation
FY	Fiscal Year
FY19/Q1	Fiscal Year 2019, Quarter 1
FPDS-NG	Federal Procurement Data System - Next Generation
FFATA	Federal Funding Accountability and Transparency Act of 2006
FSRS	FFATA Subaward Reporting System
GAO	Government Accountability Office
IDD	Interface Definition Document
IG	Inspector General
LOC	Library of Congress
LBFMS	Legislative Branch Financial Management System
MPM	Management Procedures Memorandum
OIG	Office of Inspector General
OMB	Office of Management and Budget
PIID	Procurement Instrument Identifier
PRISM	Purchase Request Information System
RSS	Reporting Submission Specification
SAM	System for Award Management
SAO	Senior Accountable Official
SOC	Service Organization Controls
SOP	Standard Operating Procedures
TAS	Treasury Account Symbol

APPENDIX G - MANAGEMENT COMMENTS



Memorandum

Date: September 16, 2019

To: Inspector General – Adam Trzeciak

From: Controller – William Anderson *William Anderson*

Subject: Draft Report on audit of GAO's Fiscal Year 2019, First Quarter, Data Act Submission (OIG-19-2)

Thank you for the opportunity to comment on the draft report on your Audit of GAO's Fiscal Year 2019, First Quarter, Data Act Submission. The Office of Inspector General (OIG) contracted with the independent certified public accounting firm of 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 Generally Accepted Government Audit Standards and to follow the Federal Audit Executive Council's guide to Compliance under the Data Act, dated February 14, 2019.

Williams Adley's audit objectives were to assess (1) the completeness, timeliness, quality and accuracy of FY 20-19 Quarter 1, financial award data submitted by GAO for publication on USASpending.gov and (2) GAO's implementation and use of Government-wide financial data standards established by OMB and Treasury.

We are pleased that Williams Adley's audit found that GAO's FY 2019, Quarter 1 submission was substantially complete, accurate, and timely. Based on its test work, Williams Adley also determined that the quality of GAO's data is considered "High."

The report makes three recommendations to improve GAO's Data Act reporting process. Subsequent to the exit conference with OIG, FMBO completed the following actions to implement the three recommendations.

Recommendation 1

Coordinate with CGI to resolve interface issues between Momentum and FPDS-NG.

Management Response

FMBO and CGI coordinated to identify and remediate the root cause of interface between Momentum and FPDS-NG not automatically finalizing draft FPDS reports. CGI identified incorrect technical configurations causing FPDS Finalize tasks to intermittently not

generate in Momentum. The configurations have been corrected and the interface now correctly generates FPDS Finalize tasks upon contract approval in Momentum. The changes were tested and applied to Momentum production. This recommendation is implemented and corrective action completed.

Recommendation 2

Update GAO's Data Act SOPs to include the saving of email review in DM/ERMS as per GAO's record retention and email policy.

Management Response

FMBO updated its Data Act SOP to include the saving of email review in its permanent Data Act file on the "X" drive. A copy of the SOP was provided to OIG on September 4. This recommendation is implemented and corrective action completed.

Recommendation 3

Implement procedures to ensure obligations are properly assigned to the proper project group and fund groups to allow mapping to a valid program activity, instead of "unknown/other" (0000).

Management Response

FMBO implemented two new program codes to replace the use of program code "0000" for procurement obligations assigned to overhead. The changes were tested and applied to Momentum production. GAO's 2019 4th quarter submission to the broker in November will reflect the new program codes. This recommendation is implemented and corrective action completed.

cc: Karl Maschino
Paul Johnson
Peter Rudman
Deirdre Hardiman
David Brooks
Roderick Gaither
Adebiyi Adesina
Omar Torres

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