



Office of Audits
Office of Inspector General
U.S. General Services Administration

Audit of the Completeness, Accuracy, Timeliness, and Quality of GSA's 2019 DATA Act Submission

Report Number A190040/B/R/F20001
November 1, 2019

Executive Summary

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Why We Performed This Audit

We performed this audit to fulfill Section 6(a) of the Digital Accountability and Transparency Act of 2014 (DATA Act). The Act requires Inspectors General to review a statistically valid sample of agency spending data and report on the completeness, accuracy, timeliness, and quality of the data sampled as well as on the agency’s implementation and use of data standards.

What We Found

We found GSA’s financial and award data for the first quarter of Fiscal Year 2019 to be of “higher” quality, as defined by the *Council of the Inspectors General on Integrity and Efficiency Federal Audit Executive Council’s Inspectors General Guide to Compliance under the DATA Act* (CIGIE Audit Guide). According to the CIGIE Audit Guide, higher quality data has an error rate of less than 20 percent for completeness, accuracy, and timeliness. We determined the error rates for completeness, accuracy, and timeliness to be 0.74 percent, 5.32 percent, and 4.54 percent, respectively. We confirmed that GSA is using the government-wide financial data standards developed by the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury) for required DATA Act reporting. Although we found GSA’s data to be of higher quality, we also identified areas where GSA can improve the quality of its DATA Act submission.

Finally, we found that GSA overstated its obligations to USASpending.gov in its financial data for the first quarter of Fiscal Year 2019 by \$131 million, or 5 percent. This occurred because GSA erroneously reported de-obligations as negative values in its DATA Act submission. To improve the reliability and accuracy of spending data submitted for publication on USASpending.gov, GSA should strengthen its controls for reporting obligations and de-obligations.

What We Recommend

We recommend that the Chief Financial Officer strengthen controls for accurately reporting obligation and de-obligation amounts to USASpending.gov.

The Chief Financial Officer concurred with our findings and recommendation. GSA’s comments are included in their entirety in **Appendix E**.

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Introduction

We performed an audit of GSA’s Digital Accountability and Transparency Act of 2014 (DATA Act) submission for publication on the USASpending.gov website for the first quarter of Fiscal Year 2019.

Purpose

We performed this audit to fulfill Section 6(a) of the DATA Act, which requires Inspectors General (IGs) to review statistically valid samples of spending data submitted by agencies for publication on USASpending.gov.

Objectives

The objectives of our audit were to assess: (1) the completeness, accuracy, timeliness, and quality of GSA’s first quarter of Fiscal Year 2019 financial and award data submitted for publication on USASpending.gov and (2) GSA’s implementation and use of the government-wide financial data standards established by the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury).

See **Appendix A** – Scope and Methodology for additional details.

Background

Legislation and Implementation Guidance

The DATA Act was enacted on May 9, 2014, to expand the reporting requirements of the Federal Funding Accountability and Transparency Act of 2006 (FFATA). FFATA increased accountability and transparency in federal spending by creating a searchable website, free to the public, which includes federal award information. OMB updated its DATA Act guidance in 2018, requiring agencies to implement a Data Quality Plan that outlines risks to data quality and controls that would manage those risks in accordance with OMB M-18-16, Appendix A to OMB Circular No. A-123.¹ The purpose of the Data Quality Plan is to identify a control structure tailored to address identified risks.

Under the DATA Act, federal agencies are required to report financial and payment data in accordance with government-wide data standards established by OMB and Treasury. Agencies are required to report contract actions over the micro-purchase threshold to the Federal Procurement Data System – Next Generation (FPDS-NG). Data from FPDS-NG then flows to the USASpending.gov website. USASpending.gov provides transparency to the public on how and what the government spends.

¹ *Management of Reporting and Data Integrity Risk* (Appendix A to OMB Circular No. A-123, June 6, 2018).

Pursuant to the DATA Act, OMB and Treasury established a set of government-wide data standards for federal funds made available to or expended by federal agencies and entities receiving federal funds. Of the 57 data elements required to be reported under the DATA Act, the majority were already required to be reported under FFATA. The DATA Act standards required eight additional elements reported for publication on USASpending.gov. These eight additional elements relate to the appropriations accounts from which agencies fund federal awards.

Our Fiscal Year 2019 audit was limited to 49 of the 57 required data elements. Although each transaction could have up to 57 required data elements, we found that the following 8 elements were either not applicable or required for reporting by GSA:

1. Non-Federal Funding Amount
2. Current Total Funding Obligation Amount on Award
3. Catalog of Federal Domestic Assistance (CFDA) Number
4. Catalog of Federal Domestic Assistance (CFDA) Title
5. Record Type
6. Business Type
7. Top Five Highly Compensated Officer Names
8. Top Five Highly Compensated Officer Total Compensations

Data standards and definitions for all 57 elements are included in **Appendix B**.

Treasury developed the DATA Act Broker, which is an information system that translates spending information produced by existing agency systems into standards that conform to the DATA Act. According to OMB's DATA Act implementation guidance, agencies report, and the DATA Act Broker extracts, data in the following specified files:

Agency Submitted Files

- File A – Appropriations Account Detail
- File B – Object Class and Program Activity Detail
- File C – Award Financial Detail

DATA Act Broker Extracted Files

- File D – Award and Awardee Attributes for Procurement (File D1) and Financial Assistance (File D2)
- File E – Additional Awardee Attributes
- File F – Sub-award Attributes

Each agency submits the data for Files A, B, and C to the DATA Act Broker. The DATA Act Broker extracts the data for Files D, E, and F from feeder information systems that hold the data for other reporting purposes. For example, FPDS-NG is a feeder system from which the DATA Act Broker extracts agency spending data to create File D. All non-financial procurement data

elements flow directly from FPDS-NG to USASpending.gov, with no additional data transfer required by agencies. Additionally, the FFATA Sub-award Reporting System is the authoritative source for sub-award information reported in File F.

Office of Inspector General Oversight

As written in the DATA Act, the first set of IG reports were due to Congress in November 2016. However, federal agencies were not required to display spending data in compliance with the DATA Act until May 2017. As a result, IGs were not able to report on the spending data submitted under the DATA Act, as the information did not exist until 2017. For this reason, the Council of the Inspectors General on Integrity and Efficiency (CIGIE) developed an approach to address the reporting date anomaly. Specifically, the IGs provided Congress with the first required reports in November 2017, 1 year later than the due date in the statute, with subsequent reports due on a 2-year cycle, in November 2019 and November 2021. The letter memorializing this anomaly can be found in **Appendix C**.

For our Fiscal Year 2017 DATA Act audit, we tested at the transaction level.² Therefore, if we found one element inaccurate, for example, we found the entire transaction inaccurate. Conversely, for the current Fiscal Year 2019 audit, we evaluated the completeness, accuracy, and timeliness of each data element. Pursuant to the *Council of the Inspectors General on Integrity and Efficiency Federal Audit Executive Council's Inspectors General Guide to Compliance under the DATA Act* (CIGIE Audit Guide), we determined the overall quality of the data elements by 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 then used as the determining factor of overall quality.

² *Audit of the Completeness, Timeliness, Quality, and Accuracy of GSA's 2017 DATA Act Submission* (Report Number A150150/B/R/F18001, November 8, 2017).

Results

We found GSA's financial and award data for the first quarter of Fiscal Year 2019 to be of "higher" quality, as defined by the CIGIE Audit Guide. The CIGIE Audit Guide defines quality data as data that is complete, accurate, and timely. According to the CIGIE Audit Guide, higher quality data has an error rate of less than 20 percent for completeness, accuracy, and timeliness.

We determined the error rates for completeness, accuracy, and timeliness to be 0.74 percent, 5.32 percent, and 4.54 percent, respectively. We confirmed that GSA is using the government-wide financial data standards developed by OMB and Treasury for required DATA Act reporting. Although we found GSA's data to be of higher quality, we also identified instances where GSA could improve the quality of its DATA Act submission.

Finally, we found that GSA overstated its obligations to USASpending.gov in its financial data for the first quarter of Fiscal Year 2019 by \$131 million, or 5 percent. This occurred because GSA erroneously reported both obligations and de-obligations as negative values in its DATA Act submission. Where this error appeared in our audit sample, we included the error in our accuracy error rate. To improve the reliability and accuracy of spending data submitted for publication on USASpending.gov, GSA should strengthen its controls for reporting obligations and de-obligations.

Finding 1 – GSA submitted data that is of "higher" quality and implemented OMB and Treasury financial data standards for required DATA Act reporting.

We tested a statistical sample of 352 transactions from GSA's financial and award data submission for publication on USASpending.gov for the first quarter of Fiscal Year 2019. We assessed the data for completeness, accuracy, and timeliness, allowing us to determine the data quality in accordance with the CIGIE Audit Guide's definitions. Additionally, we assessed GSA's implementation of government-wide financial data standards developed by OMB and Treasury for required DATA Act reporting.

Data Quality

We determined GSA's data is of higher quality, as defined by the CIGIE Audit Guide. Quality level is based on the highest of the completeness, accuracy, and timeliness error rates. GSA's error rates were well below the 20 percent thresholds that equate to higher quality, with the highest error rate at 5.32 percent for accuracy. The following table provides the CIGIE Audit Guide definitions of data quality levels.

Figure 1 – CIGIE Audit Guide Error Rate Table

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

For the first quarter of Fiscal Year 2019, we initially tested summary-level data by comparing File A and File B for any variances and reconciling File A to the SF-133 *Report on Budget Execution and Budgetary Resources*.³ We did not identify any variances. We then selected a statistical sample of 352 records from File C and the corresponding File D1 and tested a total of 15,320 data elements for completeness, accuracy, and timeliness.

Completeness

The projected error rate for the completeness of the data elements is 0.74 percent.⁴ A data element was considered complete if the required data element that should have been reported was reported.

Accuracy

The projected error rate for the accuracy of the data elements is 5.32 percent.⁵ 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, Reporting Submission Specification, Interface Definition Document, and the online data dictionary, and agreed with the authoritative source records.

Timeliness

The projected error rate for the timeliness of the data elements is 4.54 percent.⁶ The timeliness of data elements was based on the reporting schedules defined by the procurement and financial assistance requirements (FFATA, Federal Acquisition Regulation, FPDS-NG, Financial Assistance Broker Submission, and the DATA Act Information Model Schema).

A comprehensive list of these errors can be found in **Appendix D**.

³ The SF-133 is a quarterly report that contains information on the sources of budget authority and the status of budgetary resources by individual fund or appropriation.

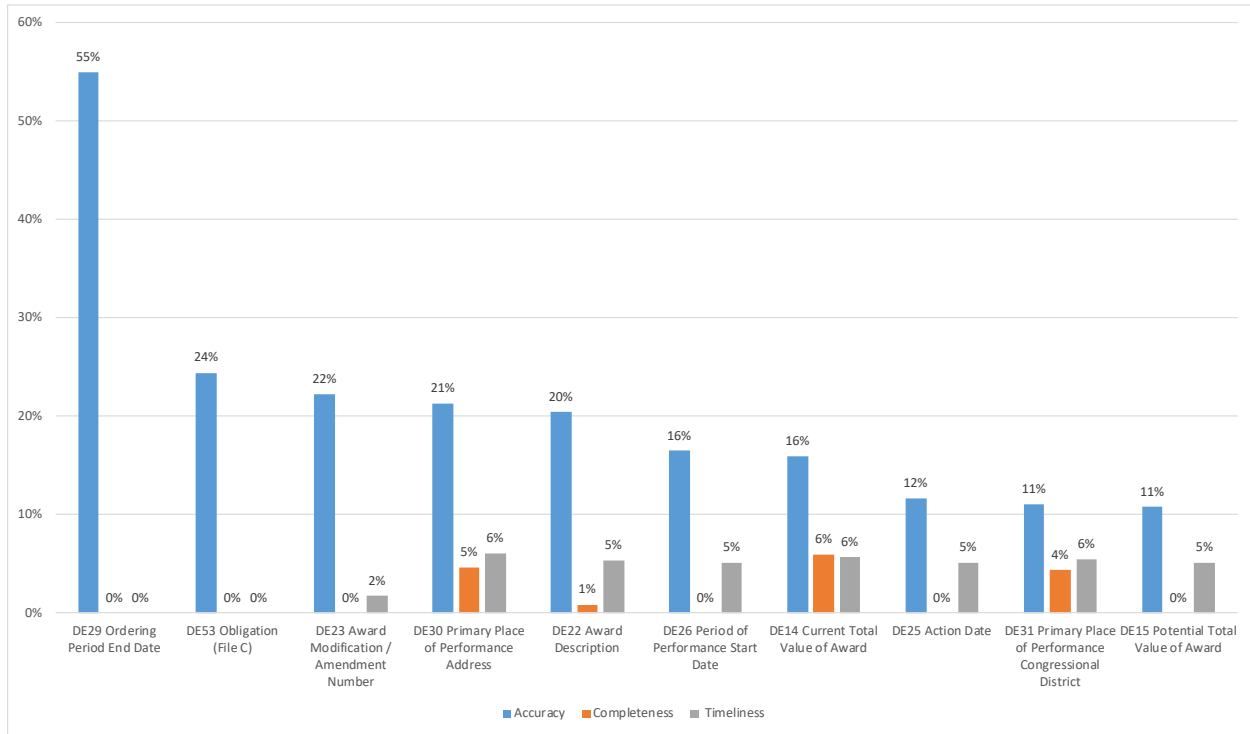
⁴ Based on a 95 percent confidence level, the projected error rate for the completeness of the data elements is between 0 percent and 1.78 percent.

⁵ Based on a 95 percent confidence level, the projected error rate for the accuracy of the data elements is between 2.83 percent and 7.81 percent.

⁶ Based on a 95 percent confidence level, the projected error rate for the timeliness of the data elements is between 2.22 percent and 6.86 percent.

Although GSA’s data was of higher quality, we found several data elements with consistent errors. GSA could further improve the quality of its data submission by improving these data elements. *Figure 2* shows examples of the top 10 most frequent accuracy errors that we found, with the corresponding completeness and timeliness error rates.

Figure 2 – Top 10 Most Frequent Accuracy Errors



Additionally, 3 of the top 10 most frequent accuracy errors occurred in dollar value-related data elements. Because the CIGIE Audit Guide called for attributes sampling, we cannot project the dollar value-related data element errors to the whole data submission. However, *Figure 3* shows the accuracy of the dollar value-related data elements in the sample we tested.

Figure 3 – Accuracy of Dollar Value-Related Data Elements

PIID	Data Element	Accurate	Not Accurate	Not Applicable	Total Tested	Error Rate	Absolute Value of Errors
PIID	DE53 Obligation (File C)	266	86	0	352	24%	\$20,767,510.80
PIID	DE11 Federal Action Obligation	332	20	0	352	6%	\$10,223,648.38
PIID	DE14 Current Total Value of Award	296	56	0	352	16%	\$1,951,612,228.19
PIID	DE15 Potential Total Value of Award	314	38	0	352	11%	\$6,773,176,016.38
	Total	1208	200	0	1408		

In accordance with OMB M-18-16, GSA developed its Data Quality Plan to achieve the objectives of the DATA Act. In its initial Data Quality Plan, GSA focused on financial data submitted for publication on USASpending.gov. As our table above shows, GSA can improve its financial data reporting for the DATA Act.

Implementation

We have evaluated GSA's implementation and use of the government-wide financial data standards for spending information as developed by OMB and Treasury. Through our testing, we have concluded that GSA has fully implemented and is using those data standards, as defined by OMB and Treasury.

Specifically, GSA identified all applicable data elements in its procurement and financial systems, and linked them by a common identifier known as the procurement instrument identifier. We evaluated GSA's DATA Act submission to Treasury's DATA Act Broker and determined that the submission was complete and timely. In finding that the submission was complete, we evaluated Files A, B, and C and determined that all transactions and events that should have been recorded were recorded in the proper period.

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

Finding 2 – GSA does not have effective reporting procedures in place, resulting in an overstatement of obligations submitted for publication to USASpending.gov.

As obligations represent government spending, the DATA Act submission presents them as negative values. De-obligations, therefore, should be reported as positive values because they reduce the amounts GSA obligated. GSA, however, incorrectly reported de-obligations as a negative value, resulting in an overstatement of its spending as reflected in File C. This error appeared in our audit sample 23 times (6.53 percent) and resulted in a total overstatement of \$131 million, or 5 percent. Where the error appeared in our audit sample, we found the File C Obligation Amount (data element 53) to be inaccurate.

GSA reported \$2.6 billion in obligations, including the \$131 million overstatement, for its financial data submission to USASpending.gov for the first quarter of Fiscal Year 2019. An overstatement of obligations can mislead users of the USASpending.gov website, who rely on the information to be accurate.

The error occurred because GSA did not review its File C submission to ensure proper reporting of its de-obligations prior to publication on USASpending.gov. An Office of the Chief Financial Officer official told us that a negative value was assigned to obligations, which was consistent with how other agencies reported their spending. GSA, however, erroneously reported both obligations and de-obligations as negative values. As de-obligations represent a reversal of obligations, they should have been reported as positive values. Lastly, the official told us that the error was missed because GSA did not have procedures in place to review de-obligations in File C prior to publication to USASpending.gov.

According to the CIGIE Audit Guide, accuracy is measured as a percentage of transactions that are complete and agree with the systems of record or other authoritative sources. The DATA Act requires agencies to increase transparency of federal spending by making federal spending data consistent, reliable, and searchable. To improve the reliability and accuracy of spending submitted for publication on USASpending.gov, GSA should strengthen its controls for reporting obligations and de-obligations accurately.

Conclusion

We found GSA’s financial and award data for the first quarter of Fiscal Year 2019 to be of “higher” quality, as defined by the CIGIE Audit Guide. According to the CIGIE Audit Guide, higher quality data has an error rate of less than 20 percent for completeness, accuracy, and timeliness. We determined the error rates for completeness, accuracy, and timeliness to be 0.74 percent, 5.32 percent, and 4.54 percent, respectively. We confirmed that GSA is using the government-wide financial data standards developed by OMB and Treasury for required DATA Act reporting. Although we found GSA’s data to be of higher quality, we also identified instances where GSA could improve the quality of its DATA Act submission.

Finally, we found that GSA overstated the obligations in its first quarter of Fiscal Year 2019. To improve the reliability and accuracy of spending data submitted for publication on USASpending.gov, GSA should strengthen its controls for reporting obligations and de-obligations.

Recommendation

We recommend that the Chief Financial Officer strengthen controls for accurately reporting obligation and de-obligation amounts to USASpending.gov.

GSA Comments

The Chief Financial Officer concurred with our findings and recommendation. GSA’s comments are included in their entirety in **Appendix E**.

Audit Team

This audit was managed out of the Real Property and Finance Audit Office and conducted by the individuals listed below:

Marisa A. Roinestad	Associate Deputy Assistant Inspector General for Auditing
Cairo J. Carr	Audit Manager
Eric C. Madariaga	Audit Manager
Keturah R. Moss	Auditor-In-Charge
Benjamin R. Diamond	Management Analyst
Jeffrey W. Funk	Auditor
Stephen B. Koch	Auditor
Bruce E. McLean	Auditor
Phuong T. Nguyen	Auditor
Corina-Lyn L. Niner	Management Analyst

Appendix A – Scope and Methodology

We assessed the completeness, accuracy, timeliness, and quality of GSA’s first quarter of Fiscal Year 2019 financial and award data submitted for publication on USASpending.gov. We completed our audit in accordance with the CIGIE Audit Guide.

To accomplish our objectives, we:

- Assessed the internal and information system controls in place for financial and award information, including reviewing GSA’s Enterprise Risk Management risk profile, OMB A-123 reviews, and external reporting;
- Obtained an understanding of any regulatory criteria related to GSA’s responsibilities to report financial and award data under the DATA Act;
- Reviewed GSA’s Data Quality Plan;
- Participated in CIGIE’s Federal Audit Executive Council DATA Act Working Group and Government Accountability Office’s Working Group meetings;
- Reviewed and reconciled the first quarter of Fiscal Year 2019 summary-level data submitted by GSA for publication on USASpending.gov;
- Selected a statistical sample of 352 transactions based on the CIGIE Audit Guide methodology. Our sample size was based on a 95 percent confidence level, an expected error rate of 50 percent, and a sampling precision of 5 percent. We selected the 352 samples at random, from the population of 4,026 transactions above the micro-purchase threshold;
- Independently obtained source documentation for our sample, to the extent practicable, directly from the applicable GSA financial and award systems and requested source documentation from GSA where we were not able to independently obtain it;
- Compared GSA’s DATA Act data submission files to the source documentation and assessed the completeness, accuracy, timeliness, and quality of the financial and award data sampled;
- Interviewed Agency officials responsible for implementation of the DATA Act, in addition to officials from the Public Buildings Service, the Federal Acquisition Service, and staff offices; and
- Assessed GSA’s implementation and use of the 57 data elements/standards established by OMB and Treasury.

We conducted the audit between December 2018 and August 2019 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient and 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.

Appendix A – Scope and Methodology (cont.)

Internal Controls

Our assessment of internal controls was limited to those necessary to address the objectives of the audit.

Appendix B – Federal Spending Transparency Data Standards and Definitions

OMB and Treasury established the following government-wide data standards and definitions for federal funds made available to or expended by federal agencies and entities receiving federal funds. We obtained the following standards and definitions from the DATA Act Max.gov website, which provides agencies with resources to carry out their responsibilities under the DATA Act.⁷

Account Level Data Standards

This list of data elements describes the appropriations accounts from which agencies fund federal awards.

Data Element	Data Definition
Appropriations Account	<p>The basic unit of an appropriation generally reflecting each unnumbered paragraph in an appropriation act. An appropriation account typically encompasses a number of activities or projects and may be subject to restrictions or conditions applicable to only the account, the appropriation act, titles within an appropriation act, other appropriation acts, or the Government as a whole.</p> <p>An appropriations account is represented by a TAFS created by Treasury in consultation with OMB. (defined in OMB Circular A-11)</p>
Budget Authority Appropriated	<p>A provision of law (not necessarily in an appropriations act) authorizing an account to incur obligations and to make outlays for a given purpose. Usually, but not always, an appropriation provides budget authority. (defined in OMB Circular A-11)</p>
Object Class	<p>Categories in a classification system that presents obligations by the items or services purchased by the Federal Government. Each specific object class is defined in OMB Circular A-11 § 83.6. (defined in OMB Circular A-11)</p>
Obligation	<p>Obligation means a legally binding agreement that will result in outlays, immediately or in the future. When you place an order, sign a contract, award a grant, purchase a service, or take other actions that require the Government to make payments to the public or from one Government account to another, you incur an obligation.</p> <p>It is a violation of the Antideficiency Act (31 U.S.C. § 1341(a)) to involve the Federal Government in a contract or obligation for payment of</p>

⁷ DATA Act Information Model Schema (DAIMS V.1.2). Retrieved from <https://community.max.gov/pages/viewpage.action?spaceKey=Management&title=DATA+Act+Information+Model+Schema+v1.2>.

Appendix B – Federal Spending Transparency Data Standards and Definitions (cont.)

Data Element	Data Definition
	<p>money before an appropriation is made, unless authorized by law. This means you cannot incur obligations in a vacuum; you incur an obligation against budget authority in a Treasury account that belongs to your agency.</p> <p>It is a violation of the Antideficiency Act to incur an obligation in an amount greater than the amount available in the Treasury account that is available. This means that the account must have budget authority sufficient to cover the total of such obligations at the time the obligation is incurred. In addition, the obligation you incur must conform to other applicable provisions of law, and you must be able to support the amounts reported by the documentary evidence required by 31 U.S.C. § 1501. Moreover, you are required to maintain certifications and records showing that the amounts have been obligated (31 U.S.C. § 1108).</p> <p>Additional detail is provided in Circular A-11.</p>
Other Budgetary Resources	<p>New borrowing authority, contract authority, and spending authority from offsetting collections provided by Congress in an appropriations act or other legislation, or unobligated balances of budgetary resources made available in previous legislation, to incur obligations and to make outlays.</p> <p>(defined in OMB Circular A-11)</p>
Outlay	<p>Payments made to liquidate an obligation (other than the repayment of debt principal or other disbursements that are “means of financing” transactions). Outlays generally are equal to cash disbursements but also are recorded for cash-equivalent transactions, such as the issuance of debentures to pay insurance claims, and in a few cases are recorded on an accrual basis such as interest on public issues of the public debt. Outlays are the measure of Government spending.</p> <p>(defined in OMB Circular A-11)</p>
Program Activity	<p>A code for a specific activity or project as listed in the program and financing schedules of the annual budget of the United States Government.</p> <p>(defined in OMB Circular A-11)</p>

Appendix B – Federal Spending Transparency Data Standards and Definitions (cont.)

Data Element	Data Definition
Treasury Account Symbol (excluding sub-account)	<p>Treasury Account Symbol: The account identification codes assigned by the Department of the Treasury to individual appropriation, receipt, or other fund accounts. All financial transactions of the Federal Government are classified by TAS for reporting to the Department of the Treasury and the Office of Management and Budget. (defined in OMB Circular A-11)</p> <p>Treasury Appropriation Fund Symbol: The components of a Treasury Account Symbol – allocation agency, agency, main account, period of availability and availability type – that directly correspond to an appropriations account established by Congress. (defined in OMB Circular A-11)</p>
Unobligated Balance	Unobligated balance means the cumulative amount of budget authority that remains available for obligation under law in unexpired accounts. The term “expired balances available for adjustment only” refers to unobligated amounts in expired accounts.

Award Characteristic Data Standards

These data elements describe characteristics that apply to specific financial assistance and/or procurement awards.

Data Element	Data Definition
Action Date	The date the action being reported was issued/signed by the Government or a binding agreement was reached.
Action Type	Description (and corresponding code) that provides information on any changes made to the Federal prime award. There are typically multiple actions for each award.
Award Description	A brief description of the purpose of the award.
Award Identification (ID) Number	The unique identifier of the specific award being reported, i.e. Federal Award Identification Number (FAIN) for financial assistance and Procurement Instrument Identifier (PIID) for procurement.
Award Modification/Amendment Number	The identifier of an action being reported that indicates the specific subsequent change to the initial award.

Appendix B – Federal Spending Transparency Data Standards and Definitions (cont.)

Data Element	Data Definition
Award Type	The type of award being entered by this transaction. Types of awards include Purchase Orders (PO), Delivery Orders (DO), Blanket Purchase Agreements [sic] (BPA) Calls and Definitive Contracts.
Business Types	A collection of indicators of different types of recipients based on socio-economic status and organization/business areas.
Catalog of Federal Domestic Assistance (CFDA) Number	The number assigned to a Federal area of work in the Catalog of Federal Domestic Assistance (CFDA).
Catalog of Federal Domestic Assistance (CFDA) Title	The title of the area of work under which the Federal award was funded in the Catalog of Federal Domestic Assistance.
North American Industrial Classification System (NAICS) Code	The identifier that represents the North American Industrial Classification System (NAICS) Code assigned to the solicitation and resulting award identifying the industry in which the contract requirements are normally performed.
North American Industrial Classification System (NAICS) Description	The title associated with the NAICS Code.
Ordering Period End Date	For procurement, the date on which, for the award referred to by the action being reported, no additional orders referring to it may be placed. This date applies only to procurement indefinite delivery vehicles (such as indefinite delivery contracts or blanket purchase agreements). Administrative actions related to this award may continue to occur after this date. The period of performance end dates for procurement orders issued under the indefinite delivery vehicle may extend beyond this date.
Parent Award Identification (ID) Number	The identifier of the procurement award under which the specific award is issued, such as a Federal Supply Schedule. Term currently applies to procurement actions only.
Period of Performance Current End Date	The current date on which, for the award referred to by the action being reported, awardee effort completes or the award is otherwise ended. Administrative actions related to this award may continue to occur after this date. This date does not apply to procurement indefinite delivery vehicles under which definitive orders may be awarded.

Appendix B – Federal Spending Transparency Data Standards and Definitions (cont.)

Data Element	Data Definition
Period of Performance Potential End Date	For procurement, the date on which, for the award referred to by the action being reported if all potential pre-determined or pre-negotiated options were exercised, awardee effort is completed or the award is otherwise ended. Administrative actions related to this award may continue to occur after this date. This date does not apply to procurement indefinite delivery vehicles under which definitive orders may be awarded.
Period of Performance Start Date	The date on which, for the award referred to by the action being reported, awardee effort begins or the award is otherwise effective.
Primary Place of Performance Address	The address where the predominant performance of the award will be accomplished. The address is made up of components: City, County, State Code, and ZIP+4 or Postal Code.
Primary Place of Performance Congressional District	U.S. Congressional district where the predominant performance of the award will be accomplished. This data element will be derived from the Primary Place of Performance Address.
Primary Place of Performance Country Code	Country code where the predominant performance of the award will be accomplished.
Primary Place of Performance Country Name	Name of the country represented by the country code where the predominant performance of the award will be accomplished.
Record Type	Code indicating whether an action is an aggregate record, a non-aggregate record, or a non-aggregate record to an individual recipient (PII-Redacted).

Award Amount Data Standards

These data elements describe characteristics that apply to amount information for financial assistance and/or procurement awards.

Data Element	Data Definition
Amount of Award	The sum of the Federal Action Obligation and the Non-Federal Funding Amount.
Current Total Value of Award	For procurement, the total amount obligated to date on a contract, including the base and exercised options.
Federal Action Obligation	Amount of Federal government’s obligation, de-obligation, or liability for an award transaction.

Appendix B – Federal Spending Transparency Data Standards and Definitions (cont.)

Data Element	Data Definition
Non-Federal Funding Amount	The amount of the award funded by non-Federal source(s), in dollars. Program Income (as defined in 2 CFR § 200.80) is not included until such time that Program Income is generated and credited to the agreement.
Potential Total Value of Award	For procurement, the total amount that could be obligated on a contract, if the base and all options are exercised.

Awardee & Recipient Entity Data Standards

These data elements describe the recipients/awardees of federal funds.

Data Element	Data Definition
Awardee/Recipient Legal Entity Name	The name of the awardee or recipient that relates to the unique identifier. For U.S. based companies, this name is what the business ordinarily files in formation documents with individual states (when required).
Awardee/Recipient Unique Identifier	The unique identification number for an awardee or recipient. Currently the identifier is the 9-digit number assigned by Dun & Bradstreet referred to as the DUNS® number.
Highly Compensated Officer Name	<p>First Name: The first name of an individual identified as one of the five most highly compensated “Executives.” “Executive” means officers, managing partners, or any other employees in management positions.</p> <p>Middle Initial: The middle initial of an individual identified as one of the five most highly compensated “Executives.”</p> <p>Last Name: The last name of an individual identified as one of the five most highly compensated “Executives.”</p>
Highly Compensated Officer Total Compensation	The cash and noncash dollar value earned by the [sic] one of the five most highly compensated “Executives” during the awardee's preceding fiscal year and includes the following (for more information see 17 C.F.R. § 229.402(c) (2)): salary and bonuses, awards of stock, stock options, and stock appreciation rights, earnings for services under non-equity incentive plans, change in pension value, above-market earnings on deferred compensation which is not tax qualified, and other compensation.
Legal Entity Address	The awardee or recipient’s legal business address where the office represented by the Unique Entity Identifier (as registered in the System for Award Management) is located. The address is made up of five components: Address Lines 1 and 2, City, State Code, and ZIP+4 or Postal Code.

Appendix B – Federal Spending Transparency Data Standards and Definitions (cont.)

Data Element	Data Definition
Legal Entity Congressional District	The congressional district in which the awardee or recipient is located. This is not a required data element for non-U.S. addresses.
Legal Entity Country Code	Code for the country in which the awardee or recipient is located, using the ISO 3166-1 Alpha-3 GENC Profile, and not the codes listed for those territories and possessions of the United States already identified as “states.”
Legal Entity Country Name	The name corresponding to the Country Code.
Ultimate Parent Legal Entity Name	The name of the ultimate parent of the awardee or recipient. Currently, the name is from the global parent DUNS® number.
Ultimate Parent Unique Identifier	The unique identification number for the ultimate parent of an awardee or recipient. Currently the identifier is the 9-digit number maintained by Dun & Bradstreet as the global parent DUNS® number.

Awarding Entity Data Standards

These data elements describe the characteristics of the entity that made the award.

Data Element	Data Definition
Awarding Agency Code	A department or establishment of the Government as used in the Treasury Account Fund Symbol (TAFS).
Awarding Agency Name	The name associated with a department or establishment of the Government as used in the Treasury Account Fund Symbol (TAFS).
Awarding Office Code	Identifier of the level n organization that awarded, executed or is otherwise responsible for the transaction.
Awarding Office Name	Name of the level n organization that awarded, executed or is otherwise responsible for the transaction.

Appendix B – Federal Spending Transparency Data Standards and Definitions (cont.)

Data Element	Data Definition
Awarding Sub Tier Agency Code	Identifier of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.
Awarding Sub Tier Agency Name	Name of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.

Funding Entity Data Standards

These data elements describe the characteristics of the entity that provided the funding for an award.

Data Element	Data Definition
Funding Agency Code	The 3-digit CGAC agency code of the department or establishment of the Government that provided the preponderance of the funds for an award and/or individual transactions related to an award.
Funding Agency Name	Name of the department or establishment of the Government that provided the preponderance of the funds for an award and/or individual transactions related to an award.
Funding Office Code	Identifier of the level n organization that provided the preponderance of the funds obligated by this transaction.
Funding Office Name	Name of the level n organization that provided the preponderance of the funds obligated by this transaction.
Funding Sub Tier Agency Code	Identifier of the level 2 organization that provided the preponderance of the funds obligated by this transaction.
Funding Sub Tier Agency Name	Name of the level 2 organization that provided the preponderance of the funds obligated by this transaction.

Appendix C – CIGIE’S DATA Act Anomaly Letter

CIGIE’s DATA Act Anomaly Letter submitted to the Senate Committee on Homeland Security and Government 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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Appendix C – CIGIE’S DATA Act Anomaly Letter (cont.)

Page 2

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 D – Listing of Standardized Data Elements for Reporting

GSA’s data element (DE) results listed in descending order by accuracy error rate percentage: Accuracy (A), Completeness (C), Timeliness (T) (see also **Finding 1**).

Data Element Number	Data Element Name	Error Rate		
		A	C	T
DE29	Ordering Period End Date	55%	0%	0%
DE53	Obligation (File C)	24%	0%	0%
DE23	Award Modification / Amendment Number	22%	0%	2%
DE30	Primary Place of Performance Address	21%	5%	6%
DE22	Award Description	20%	1%	5%
DE26	Period of Performance Start Date	16%	0%	5%
DE14	Current Total Value of Award	16%	6%	6%
DE25	Action Date	12%	0%	5%
DE31	Primary Place of Performance Congressional District	11%	4%	6%
DE15	Potential Total Value of Award	11%	0%	5%
DE27	Period of Performance Current End Date	11%	1%	6%
DE28	Period of Performance Potential End Date	11%	1%	6%
DE5	Legal Entity Address	9%	0%	5%
DE17	NAICS Code	7%	0%	5%
DE18	NAICS Description	7%	0%	5%
DE4	Ultimate Parent Legal Entity Name	6%	0%	5%
DE11	Federal Action Obligation	6%	0%	5%
DE6	Legal Entity Congressional District	5%	1%	5%
DE16	Award Type	5%	5%	6%
DE32	Primary Place of Performance Country Code	4%	4%	6%
DE33	Primary Place of Performance Country Name	4%	4%	6%
DE24	Parent Award ID Number	3%	0%	6%
DE24	Parent Award ID Number (File C)	3%	0%	0%
DE1	Awardee/Recipient Legal Entity Name	1%	0%	5%
DE43	Funding Office Code	1%	0%	5%
DE3	Ultimate Parent Unique Identifier	1%	0%	5%
DE42	Funding Office Name	1%	0%	5%
DE 56	Program Activity (File C)	1%	0%	0%
DE36	Action Type	1%	0%	2%
DE49	Awarding Office Code	1%	0%	5%
DE50	Object Class (File C)	1%	0%	0%
DE51	Appropriations Account (File C)	1%	0%	0%
DE40	Funding Sub Tier Agency Name	0%	0%	5%
DE41	Funding Sub Tier Agency Code	0%	0%	5%

**Appendix D – Listing of Standardized Data Elements for Reporting
(cont.)**

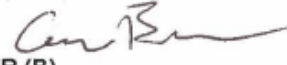
Data Element Number	Data Element Name	Error Rate		
		A	C	T
DE48	Awarding Office Name	0%	0%	5%
DE2	Awardee/Recipient Unique Identifier	0%	0%	5%
DE7	Legal Entity Country Code	0%	0%	5%
DE8	Legal Entity Country Name	0%	0%	5%
DE34	Award ID Number	0%	0%	5%
DE38	Funding Agency Name	0%	0%	5%
DE39	Funding Agency Code	0%	0%	5%
DE44	Awarding Agency Name	0%	0%	5%
DE45	Awarding Agency Code	0%	0%	5%
DE46	Awarding Sub Tier Agency Name	0%	0%	5%
DE47	Awarding Sub Tier Agency Code	0%	0%	5%
DE34	Award ID Number (PIID) (File C)	0%	0%	0%

Appendix E – GSA Comments



October 18, 2019

MEMORANDUM FOR MARISA A. ROINESTAD
ASSOCIATE DEPUTY ASSISTANT INSPECTOR
GENERAL FOR AUDITING (JA-R)

FROM: GERARD E. BADORREK 
CHIEF FINANCIAL OFFICER (B)

SUBJECT: Audit of the Completeness, Accuracy, Timeliness, and
Quality of GSA's 2019 DATA Act Submission (A190040)

The Office of the Chief Financial Officer (OCFO) appreciates the opportunity to comment on the above draft audit report. OCFO has reviewed the report and agrees with the findings and the recommendation cited.

Per the recommendation to strengthen controls for accurately reporting to USASpending.gov, we have corrected the DATA Act reporting logic to properly treat prior year recoveries as a reduction to total obligations. This correction will be applied retroactively to our fiscal year 2019 reporting by mid-November.

Should you have any questions, please contact Evan Farley, Deputy Chief Financial Officer, at 202-374-6101 or evan.farley@gsa.gov. Thank you.

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Washington, DC 20405

www.gsa.gov

Appendix F – Report Distribution

Administrator (A)

Deputy Administrator (AD)

Chief Financial Officer (B)

Deputy Chief Financial Officer (B)

Director of Financial Management (BG)

Chief Administrative Services Officer (H)

Audit Management Division (H1EB)

Assistant Inspector General for Auditing (JA)

Director, Audit Planning, Policy and Operations Staff (JAO)