Audit Report

OIG-22-008

DATA ACT

Treasury Submitted Higher Quality Non-IRS Data in Its Fiscal Year 2020 Third Quarter DATA Act Submission, However Improvements are Still Needed

November 8, 2021

Office of Inspector General
Department of the Treasury

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November 8, 2021

**INFORMATION MEMORANDUM FOR TREVOR NORRIS
ACTING ASSISTANT SECRETARY FOR MANAGEMENT**

FROM: Deborah L. Harker
Assistant Inspector General for Audit /s/

SUBJECT: *DATA Act: Treasury Submitted Higher Quality Data in its Fiscal Year 2020 Third Quarter DATA Act Submission, However Improvements are Still Needed*

I am pleased to transmit the attached audit report, *DATA Act: Treasury Submitted Higher Quality Data in its Fiscal Year 2020 Third Quarter DATA Act Submission, However Improvements are Still Needed* (OIG-22-008; dated November 8, 2021). Under a contract monitored by our office, Williams, Adley & Company-DC, LLP (Williams Adley), a certified independent public accounting firm, performed an audit of the Department of the Treasury's (Treasury) compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) for the third quarter of Fiscal Year 2020 non-Internal Revenue Service (IRS) data. The contract required Williams Adley to perform the audit in accordance with generally accepted government auditing standards, and the Council of the Inspectors General on Integrity and Efficiency Federal Audit Executive Council *Inspectors General Guide to Compliance Under the DATA Act.*

In its audit report, Williams Adley noted that Treasury continues to make progress in its efforts to comply with the DATA Act. Treasury's Senior Accountable Official submitted and certified the monthly spending data during the scope period timely into the DATA Act broker for publication on USAspending.gov. Treasury's summary-level data was also accurate and complete. While Treasury appropriately implemented data standards in accordance with the DATA Act Information Model Schema (DAIMS), Williams Adley noted two instances where Treasury did not use data elements in accordance with the DAIMS. The two instances concerned Award Descriptions and Primary Place of Performance Address Codes for financial assistance awards. Williams Adley assessed Treasury's non-IRS data as higher quality. This is an improvement over Fiscal Year 2019, first quarter data, which was assessed at moderate quality. Although Treasury's completeness, timeliness, and accuracy rates all showed significant improvements, Williams Adley noted issues regarding Treasury's non-IRS financial assistance awards. Specifically, they noted (1) the Treasury Executive Office of Asset Forfeiture did not report Equitable Sharing financial assistance awards for publication on

USAspending.gov; (2) Treasury recorded non-compliant Award Descriptions for its financial assistance awards; (3) Treasury incorrectly recorded Primary Place of Performance for financial assistance awards provided to Native American Tribal Governments; and (4) Treasury financial assistance awards were not recorded timely.

Accordingly, to improve the quality of Treasury's non-IRS data, Williams Adley recommended that Treasury (1) continue working with the Treasury Executive Office of Asset Forfeiture to ensure proper submission of Equitable Sharing financial assistance awards on USAspending.gov; (2) implement procedures and issue guidance to clarify what constitutes an appropriate Award Description; (3) develop a process to ensure financial assistance awards to Tribes are properly recorded, and train personnel and distribute guidance to Treasury personnel on the proper process for looking up census codes for Tribes and recording them correctly in the Financial Assistance Broker System; (4) perform an analysis of the issues encountered in recording the Coronavirus Aid, Relief, and Economic Security Act financial assistance awards timely and develop lessons learned based on this analysis; and (5) develop procedures and perform training to ensure personnel are better prepared for future emergency funding events and Treasury's increased role as a grant-making agency.

In connection with the contract, we reviewed Williams Adley's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit performed in accordance with generally accepted government auditing standards, was not intended to enable us to express an opinion on Treasury's data submitted for display on USAspending.gov. Williams's Adley is responsible for the attached auditor's report and the conclusions expressed therein. Our review found no instances in which Williams Adley did not comply in all material respects, with generally accepted government auditing standards.

We appreciate the courtesies and cooperation provided to Williams Adley and our staff during the audit. If you have any questions or require further information, please contact me at (202) 486-1420, or a member of your staff may contact Pauletta Battle, Deputy Assistant Inspector General for Audit, at (202) 597-1819.

Attachment

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Appendices

Abbreviations

ARC	Administrative Resource Center
CAP	Corrective Action Plan
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CFDA	Catalog of Federal Domestic Assistance
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CIGIE Guide	Council of the Inspectors General on Integrity and Efficiency Federal Audit Executive Council Inspectors General Guide to Compliance under the DATA Act
COVID-19	Coronavirus Disease 2019
CRF	Coronavirus Relief Fund
DAIMS	DATA Act Information Model Schema
DATA Act	Digital Accountability and Transparency Act of 2014
DCFO	Deputy Chief Financial Officer
DE	Data Element
Department	Department of the Treasury
DI2	Data Integration Investment
DQP	Data Quality Plan
FABS	Financial Assistance Broker Submission
FAEC	Federal Audit Executive Council
FAIN	Federal Award Identification Number
FFATA	Federal Funding Accountability and Transparency Act of 2006
Fiscal Service	Bureau of the Fiscal Service
FPDS-NG	Federal Procurement Data System – Next Generation
FSRS	FFATA Sub-award Reporting System
FY	Fiscal Year
GSA	General Services Administration
IG	Inspector General
IRS	Internal Revenue Services
JAMES	Joint Audit Management Enterprise System
NAICS	North American Industry Classification System
OIG	Office of Inspector General
OMB	Office of Management and Budget
PMO	Program Management Office
SAM	System for Award Management
SAO	Senior Accountable Official
TAFS	Treasury Appropriation Fund Symbol
TAS	Treasury Account Symbol
TEOAF	Treasury Executive Office for Asset Forfeiture
TIER	Treasury Information Executive Repository
TIGTA	Treasury Inspector General for Tax Administration
Treasury	Department of the Treasury

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Audit Report

November 8, 2021

Ms. Deborah L. Harker
Assistant Inspector General for Audit
United States Department of the Treasury
Washington, District of Columbia

Williams, Adley & Company-DC, LLP (Williams Adley) conducted a performance audit of the Department of the Treasury's (Treasury or the Department) compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act)[1] for the third quarter of Fiscal Year (FY) 2020 non-Internal Revenue Service (IRS) data. The audit was performed in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Federal Audit Executive Council (FAEC) Inspectors General Guide to Compliance Under the DATA Act*, as revised on December 4, 2020 (*CIGIE Guide*). This report presents the results of the audit.

The Treasury Inspector General for Tax Administration (TIGTA), an entity independent of Treasury Office of Inspector General (OIG), is performing a separate audit of the IRS's efforts to report financial and payment information as required by the DATA Act.[2] The results of our audit and TIGTA's audit will be combined and used to assess Treasury's efforts, as a whole, to comply with the DATA Act.

Our audit objectives were to assess (1) the completeness, timeliness, quality, and accuracy of FY 2020, third quarter, non-IRS financial and payment information[3] submitted for publication on USASpending.gov[4], and (2) Treasury's implementation and use of the Government-wide financial data standards established by the Office of

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[1] Public Law 113-101 (May 9, 2014).
[2] TIGTA Report Number 2022-10-03 (October 29, 2021).
[3] In this report, financial and payment information will be referred to as financial and award data or spending data.
[4] USAspending.gov is the official source for spending data for the United States Federal Government. Its mission is to show the American public what the Federal government spends every year and how it spends the funding. Users can follow the funding from Congressional appropriations to Federal agencies, down to local communities and businesses.

WILLIAMS, ADLEY & COMPANY-DC, LLP

Management Consultants/Certified Public Accountants

1030 15th Street, NW, Suite 350 West • Washington, DC 20005 • (202) 371-1397 • Fax: (202) 371-9161
www.williamsadley.com

Management and Budget (OMB) and Treasury's Program Management Office (PMO).[5] This report is for the purpose of concluding on the audit objectives described above. Accordingly, this report is not suitable for any other purpose.

To accomplish our objectives, we obtained an understanding of the current laws, regulations, and guidance related to Treasury's reporting responsibilities under the DATA Act. We conducted interviews with Treasury personnel responsible for Treasury's implementation of the DATA Act reporting requirements. In consultation with TIGTA, we selected a statistically valid sample of the spending data Treasury submitted and certified for publication on USAspending.gov. We also reviewed relevant documents such as Treasury's (1) Data Quality Plan (DQP)[6], (2) DATA Act Submission Process Design Document, (3) Corrective Action Plan (CAP)[7] reports, and (4) data certification statements. We conducted our fieldwork from September 2020 through August 2021. Appendix 1 contains a detailed description of our objectives, scope, and methodology.

Our audit was conducted in accordance with generally accepted government auditing standards. These 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.

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

Sincerely,

Williams, Adley & Company-DC, LLP

Washington, D.C.

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[5] Treasury's compliance under the DATA Act is separate and distinct from the Government-wide implementation efforts being led by Treasury's Data Transparency Office at the Bureau of the Fiscal Service, also referred to as the PMO, and OMB's Office of Federal Financial Management. In this report, unless otherwise indicated, "Treasury" refers to the Department's reporting team, and not the PMO.

[6] OMB Circular No. A-123, Appendix A (M-18-16) requires agencies to develop a DQP to achieve the objectives of the DATA Act. The DQP must consider incremental risks to data quality in Federal spending data and any controls that would manage such risks in accordance with OMB Circular No. A-123. Once the agency develops the DQP, agency SAOs should consider the DQP and the internal controls the agency documented when completing quarterly submission certifications.

[7] CAP reports list all system-identified errors and the reason for their identification as an error.

Results in Brief

Treasury continues to make progress in its efforts to comply with the DATA Act. Treasury's Senior Accountable Official (SAO)[8] submitted and certified the monthly spending data during our scope period[9] timely into the DATA Act broker[10] for publication on USAspending.gov. Treasury's summary-level data was also accurate and complete. While Treasury appropriately implemented data standards in accordance with the Data Act Information Model Schema (DAIMS)[11], we noted two instances where Treasury did not use data elements in accordance with the DAIMS as described in findings 2 and 3.

We assessed Treasury's non-IRS data as higher quality.[12] This is an improvement over FY 2019, first quarter data, which was assessed at moderate. Although Treasury's completeness, timeliness, and accuracy rates all showed significant improvements, we still noted issues regarding Treasury's non-IRS financial assistance awards. Specifically, we noted (1) the Treasury Executive Office for Asset Forfeiture (TEOAF) did not report Equitable Sharing[13] financial assistance awards for publication on USAspending.gov; (2) Treasury recorded non-compliant Award Descriptions[14] for its financial assistance awards in the audited period; (3) Treasury

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[8] The SAO is a high-level senior official or their designee who is accountable for the quality and objectivity of Federal spending information.

[9] The scope period of our audit is third quarter of fiscal year 2020.

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

[11] The DAIMS gives an overall view of the hundreds of distinct data elements used to tell the story of how Federal dollars are spent. DAIMS standardizes data elements to link multiple domains across the Federal enterprise so the data can be used to support better decision-making. It includes artifacts that provide technical guidance for Federal agencies about what data to report to Treasury's PMO, including data element definitions, the authoritative sources of the data elements, and the submission format.

[12] The *CIGIE Guide* provides the following possible quality levels for agency data: lower, moderate, higher, and excellent. See Treasury's non-IRS Data Quality Scorecard in Appendix 9.

[13] TEOAF's Equitable sharing program (CFDA 21.016) as authorized by the Comprehensive Crime Control Act of 1984 (31 U.S. Code 9705) enhances the law enforcement mission by fostering cooperation among federal, state, and local law enforcement agencies. Federal law authorizes Treasury to share federally forfeited property with participating state and local law enforcement agencies.

[14] Award Description is defined as "A brief description of the purpose of the award." See Government-wide DATA Element Definitions in Appendix 7.

incorrectly recorded Primary Place of Performance[15] for financial assistance awards provided to Native American Tribal Governments; and (4) Treasury financial assistance awards for the Coronavirus Relief Fund (CRF)[16] were not recorded timely.

The majority of the findings pertain to Treasury's financial assistance awards obligated as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).[17]

To assess Treasury's data quality, we selected a statistically valid sample of 265 records from File C:[18] 77 records belonging to the IRS and 188 records belonging to all other Treasury reporting entities. Williams Adley tested the 188 non-IRS selections and TIGTA tested the 77 IRS records. Each agency that received Coronavirus Disease 2019 (COVID-19) relief funding must include a cumulative total of outlays for each award in File C.[19] Thus, Williams Adley selected a non-statistical sample of 40 non-IRS COVID-19 related outlays, which we tested for seven specific data elements. TIGTA selected a sample of 28 COVID-19 outlays.

We tested three attributes: accuracy, completeness, and timeliness.[20] The 188 non-IRS records resulted in a 4.75 percent error rate for accuracy, 1.98 percent error rate for completeness and 21.44 percent error rate for timeliness.[21],[22] Additionally, we tested the 40 non-IRS COVID-19 outlays with no exceptions noted.

To improve the quality of Treasury's non-IRS data, we recommend that Treasury take the following actions:

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[15] Primary Place of Performance is defined as "The name of the city where the predominant performance of the award will be accomplished". See Government-wide DATA Element Definitions in Appendix 7.

[16] The CRF, established by the Coronavirus Aid, Relief, and Economic Security Act provided payments to State, Local, and Tribal governments to cover necessary expenditures incurred due to the public health emergency with respect to the COVID-19 pandemic.

[17] Public Law 116-136 (March 27, 2020).

[18] File C includes obligations at the award (procurement and financial assistance) and object class level.

[19] OMB M-20-21, April 10, 2020.

[20] Accuracy, completeness, and timeliness are defined in Table 3 of this report.

[21] See appendix 3 for error rate by data element.

[22] The error rates presented are the mid-point of the projected range using a 95 percent confidence level.

1. Continue working with TEOAF to ensure proper submission of Equitable Sharing financial assistance awards on USAspending.gov;

2. Implement procedures and issue guidance to clarify what constitutes an appropriate Award Description;

3. Develop a process to ensure financial assistance awards to Tribal Governments are properly recorded. In addition, management should train personnel and distribute guidance to Treasury personnel on the proper process for looking up census codes for tribes and recording them correctly in the Financial Assistance Broker System (FABS);[23]

4. Perform an analysis of the issues encountered in recording CARES Act financial assistance awards and develop lessons learned based on this analysis; and

5. Develop procedures and perform training to ensure personnel are better prepared for future emergency funding events and Treasury's increased role as a grant-making agency.

Background

The DATA Act was signed into law in May 2014 in an effort to increase the transparency of Federal spending data by making it more accessible, searchable, and reliable to taxpayers. The DATA Act expanded on the requirements of the Federal Funding Accountability and Transparency Act of 2006 (FFATA)[24] by requiring Federal agencies to report financial and award data in accordance with Government-wide financial data standards. The DATA Act also requires agencies to report their financial and payment data consistent with data standards established by OMB and Treasury's PMO. In May 2015, OMB and Treasury's PMO published 57 data definition standards and required Federal agencies to report financial data in accordance with these standards, beginning January 2017. In April 2020, OMB issued, M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)*, which

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[23] FABS is the Treasury application where agencies upload, validate, and publish financial assistance data.
[24] Public Law 109-282 (September 26, 2006).

made changes to DATA Act reporting based on whether agencies received COVID-19 supplemental funding.

To improve accountability, the DATA Act also requires each Federal agency's Inspectors General (IG) to assess a statistically valid sample of the spending data submitted by its agency. During each mandated audit, each IG is required to assess the completeness, accuracy, timeliness, and quality of the data sampled, as well as the implementation and use of data standards by the Federal agency. The IGs are required to submit to Congress, and make publicly available, a report of the results of each assessment. Treasury OIG issued the first two mandated reports in November 2017 and 2019.[25] This report is the third and final mandated audit report of the series.

On May 6, 2020, Treasury's PMO and OMB released the DAIMS Version 2.0. The DAIMS Version 2.0, which includes the Reporting Submission Specification (RSS) and the Interface Definition Document (IDD),[26] provides the DATA Act flow of information from agency internal financial systems, external award reporting systems, and the sources of this data for publication on USAspending.gov.

Treasury obligated $731.5 billion[27] in the third quarter of FY 2020. Treasury's obligations made up 21.51 percent of the $3.4 trillion the Federal government obligated and displayed on USAspending.gov for that quarter. Treasury's DATA Act submission is comprised of the following files:

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[25] 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 in November 2016; however, Federal agencies were not required to report spending data until May 2017. To address this reporting date anomaly, the IGs provided Congress with their first required reports by November 8, 2017, 1 year after the statutory due date, with two subsequent reports to be submitted following a 2-year cycle. This is the third and final report required under the DATA Act. On December 22, 2015, CIGIE's chair issued a letter detailing the strategy for dealing with the OIG 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 2.

[26] The IDD contains a listing of the data elements with supporting metadata that explain what data will be pulled from Government-wide systems for procurement and sub-awards and from the DATA Act broker itself for financial assistance.

[27] Treasury-wide and Federal government-wide obligation amounts obtained from USASpending.gov.

Table 1. Treasury-Created Files

	File Name	Description
File A	Appropriations Account	Includes the appropriations account detailed information.
File B	Program Activity and Object Class	Includes program activity and the object class detailed information.
File C	Award-Level Financial	Includes the award financial detailed information.

Source: Prepared by Williams Adley based on Treasury and OMB guidance and testing performed. See appendix 8 for a list of data elements included in each file.

Table 2: DATA Act Broker-Generated Files

	File Name	Description
File D1	Award and Awardee Attribute (Procurement Awards)	Contains the award and awardee attributes information for procurement sourced from the Federal Procurement Data System-Next Generation (FPDS-NG).[28]
File D2	Award and Awardee Attribute (Financial Assistance)	Contains the award and awardee attributes information for financial assistance awards sourced from FABS.[29]
File E	Additional Awardee Attributes	Contains additional awardee attributes information sourced from the System for Award Management (SAM).[30], [31]
File F	Sub-award Attributes	Contains the sub-award activities as recorded by the prime awardee from the FFATA Sub-award Reporting System (FSRS).[32]

Source: Prepared by Williams Adley based on Treasury and OMB guidance and testing performed. See appendix 8 for a list of data elements included in each file.

[28] Federal agencies use FPDS-NG to report all contract actions, including modifications, using appropriated funds for contracts whose estimated value is at or above $10,000. The General Services Administration (GSA) administers FPDS-NG.

[29] FABS is the portal Federal agencies use, and Treasury's PMO administers, to upload financial assistance data.

[30] SAM is the primary database in which those wanting to do business with the Federal government must maintain an active registration unless exempt. SAM is administered by GSA.

[31] Files E and F data remains the responsibility of the awardee in accordance with terms and conditions of Federal agreements; and the quality of this data remains the legal responsibility of the recipient. Treasury's SAO is not responsible for certifying the quality of Files E and F data reported by awardees, but is responsible for assuring controls are in place to verify that financial assistance awardees register in SAM at the time of the award. As such, we did not assess the completeness, timeliness, quality, and accuracy of the data in Files E and F.

[32] FSRS provides data on first-tier sub-awards as reported by the prime grantee and contract award recipients (awardees). GSA administers FSRS.

Files A through C are generated by Treasury, whereas File D1 is generated from FPDS-NG, File D2 is generated from FABS, File E is generated from SAM, and File F is generated from FSRS. The broker extracts the Department's information from these systems and generates warnings and errors based on broker-defined rules. Errors indicate incorrect values for fundamental data elements; the DATA Act broker will not allow agencies to submit data containing errors. Warnings alert the agency to possible issues worth further review and will not prevent the agency from submitting its data.

The DATA Act requires that agency submissions be certified by the SAO. The SAO should ensure that the information conforms to OMB guidance on information quality, and that adequate systems and processes are in place within the agency to promote such conformity. Once submitted, the data is displayed on USAspending.gov for taxpayers and policymakers.

Starting in FY 2019, OMB Memorandum 18-16 required that agencies develop a DQP to identify a control structure tailored to address identified risks. Specifically, OMB guidance states that the DQP should cover:

- Organizational structure and key processes providing internal controls for spending reporting.
- Management's responsibility to supply quality data to meet the reporting objectives for the DATA Act.
- Testing plans and identification of high-risk data, including specific data the agency determines to be high-risk that are explicitly referenced by the DATA Act, and confirmation that these data are linked through the inclusion of the award identifier in the agency's financial system, and reported with plain English award descriptions.
- Actions taken to manage identified risks.[33]

Certifications by the SAO should be based on the considerations of the agency's DQP.

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[33] OMB M-18-16, Appendix A to OMB Circular No. A-123, *Management of Reporting and Data Integrity Risk* (June 6, 2018).

Treasury's Data Submission Process

Treasury leverages its Treasury Information Executive Repository (TIER)[34] and DATA Act Data Integration Investment (DI2)[35] to transmit financial and award data from internal financial systems to the DATA Act broker for publication on USAspending.gov. The process for submitting information to the DATA Act broker begins with gathering financial and award data, including procurement, grant, and loan information, from Treasury's reporting entities, via the standard TIER file and the Award file. On a monthly basis, each reporting entity submits its data into TIER for validation. Once validated, DI2 extracts the data from TIER to generate Files A, B, and C for submission to the DATA Act broker where additional validation checks are performed. DI2 extracts the results from the DATA Act broker validation checks to generate a reconciliation report and a CAP report. Treasury uses reconciliation reports to assist and guide reporting entities in identifying data mismatches, timing issues, warnings, and errors necessary for reporting entities to take corrective action. The CAP report provides reporting entities with comprehensive information on DATA Act broker warnings, errors, and failed internal sum checks.

Reporting entities are responsible for reviewing the DATA Act broker-identified inaccuracies and (1) providing a CAP explanation for each identified warning, error, and failed sum check, (2) naming a person(s) with the responsibility for implementation, (3) setting a completion date, and (4) indicating the entity's status on correcting the issue. Once the reporting entities address all DATA Act broker warnings and/or errors, they provide assurance statements to the Department's SAO, the Deputy Chief Financial Officer (DCFO). The SAO then certifies Treasury's data submission in the DATA Act broker quarterly.

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[34] TIER is a reporting application that receives uploaded financial accounting and budgetary data from reporting agencies in a standard data file format.
[35] DI2 is an internal system that transfers data between Treasury and the DATA Act broker.

Audit Results

Treasury Continues to Make Progress in Its Efforts to Comply with the DATA Act

Treasury continues to make progress in its efforts to comply with the DATA Act by executing its comprehensive implementation plan that conforms to the Government-wide technical and informational guidance issued by OMB and Treasury's PMO. On August 6, 2020, Treasury submitted and certified its FY 2020, third quarter spending data in the DATA Act broker for publication on USAspending.gov, as required. Treasury's SAO certified that the data submitted for each month of the third quarter was complete, timely, of quality, and accurate with certain exceptions. The majority of these exceptions were typical errors, not indicative of a systemic data quality issue. However, Treasury's SAO made one significant exception related to discrepancies in its reporting of financial awards under its Equitable Sharing program.[36]

We performed various procedures to obtain an understanding of internal controls over DATA Act reporting and Bureau of the Fiscal Service's (Fiscal Service) Administrative Resource Center's (ARC)[37] role as a Federal Shared Service Provider[38] to internal and external customers. We also performed non-statistical and statistical testing.

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[36] This discrepancy and the Treasury SAO's certification exceptions are described in further detail in the Non-Statistical Testing Results section of this report and in finding 1.

[37] ARC provides Federal shared services such as information technology, human resources, financial, or other services to other departments, agencies, and bureaus (the customer). ARC is a Federal Shared Service Provider to 25 internal Treasury and 29 external customers.

[38] Federal shared services are an arrangement under which one agency (the provider) provides information technology, human resources, financial, or other services to other departments, agencies, and bureaus (the customers). This arrangement allows Customer Agencies to focus resources on their primary mission.

Internal Controls Assessment

We reviewed policies and procedures and inspected documents related to data entry, approvals, and processing of financial, procurement, and financial assistance information in Treasury's source systems. We determined that Treasury designed suitable internal controls and information systems controls related to the extraction of data from source systems into the DATA Act broker. Specifically, we reviewed the Submission Process Document and noted that each of Treasury's reporting entities submits, reviews, and provides corrective actions and certifications monthly. We reviewed reporting entities' certifications for the third quarter. We also reviewed the DQP and determined the DQP documents all necessary structures, processes, and high-risk data. We performed walkthroughs with the Office of the DCFO, Fiscal Service, Bureau of Engraving and Printing, and the United States Mint to obtain an understanding of their processes for submitting and validating data and addressing errors noted. We also reviewed DATA Act broker errors, CAPs, and assurance statements to ensure proper oversight of the submission process. In addition, we tested internal controls as part of our summary-level and data element testing.

Internal Controls Regarding Federal Shared Service Providers

Fiscal Service's ARC is a Federal Shared Service Provider to 25 of Treasury's 29 reporting entities, including Departmental Offices, Fiscal Service, the Office of the Comptroller of the Currency, and the United States Mint. In addition, ARC is a Federal Shared Service Provider to reporting entities outside of Treasury (external customers). We obtained a list of internal and external customers for ARC, reviewed selected service level agreements, and determined that the roles and responsibilities of each party were properly and clearly delineated.

We inquired about whether any deficiencies were noted by its customer agencies in the past year and how ARC responded to those deficiencies. ARC stated that no deficiencies were brought to its attention by their customers. We also held walkthroughs with three of ARC's internal customers and

determined that ARC is communicating with its internal customers, when necessary, about any Government or Treasury-wide guidance regarding the DATA Act. ARC has also established lines of communication with its external customers in regards to the DATA Act.

Non-Statistical Testing Results

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

Timeliness of the Department's Submission

We evaluated Treasury's fiscal year 2020 third quarter DATA Act submissions to Treasury's DATA Act broker and determined that the submissions were timely. We also noted that the SAO certified the data timely. To be considered timely, the DATA Act submission had to be submitted by the end of the following month and had to be certified by the SAO within 45 days of the end of the corresponding quarter. Treasury's DCFO serves as the Department's SAO. The DCFO designated the certification process to Treasury's Director of Financial Systems Integration, who certified Treasury's third quarter monthly files on August 6, 2020, which was within the due date established by Treasury's PMO. Treasury certified that the submission files were complete, timely, of quality, and accurate, with certain exceptions described therein. Most relevant to our audit objectives, the SAO's certification contained the following exception related to TEOAF Equitable Sharing financial assistance award information:

> *"Equitable Sharing Program. The Department is aware of a reporting discrepancy for CFDA 21.016, "Equitable Sharing" for the Treasury Asset Forfeiture Program, and is actively working on resolving the issue."*

This issue is discussed further in finding 1 of our report.

The DATA Act submission Files A, B, and C are sourced from financial information originating in reporting entities financial

systems and flowing up through existing Departmental consolidating reporting processes. To support the SAO's certification, each reporting agency's SAO (primarily the Chief Financial Officers or their designee) certifies monthly, attesting to the quality of their data. The Treasury SAO then makes a certification of, among other things, the overall quality of the data in the Department's DATA Act submission.

Completeness of Summary-Level Data

We performed summary-level data reconciliations and linkages for Files A and B and did not identify any variances. The test results verified: (1) summary-level data from File A matched Treasury's Government-wide Treasury Account Symbol SF-133, *Report on Budget Execution and Budgetary resources*; (2) the totals and Treasury account symbol identified in File A matched File B; and (3) all object class codes from File B matched codes defined in Section 83 of OMB Circular No. A-11.[39]

Treasury's FY 2020, third quarter monthly File A submissions contained between 457 and 461 Federal appropriations summary-level records and all Treasury Account Symbols (TAS) from which Treasury obligated funds.[40] All but nine TASs Treasury reported in its SF-133 were included in its File A. These nine TASs were appropriately excluded from Treasury's File A because they were financing accounts[41] not reportable under the DATA Act or they were transfer appropriation accounts[42] that the agency receiving the allocation reported to the DATA Act broker.

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[39] OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget (July 1, 2016); section 83 of OMB Circular No. A-11 can be found at https://www.whitehouse.gov/wp-content/uploads/2018/06/s83.pdf.

[40] Treasury's April 2020 File A contained 457 records. May and June 2020 contained 461 records.

[41] A financing account means a non-budgetary account (or accounts) that disburses loans, collects repayments and fees, makes claim payments, holds balances, borrows from the Department of the Treasury, earns or pays interest, and receives subsidy cost payments.

[42] An allocation means a delegation, authorized in law, by one agency of its authority to obligate budget authority and outlay funds to another agency. When an allocation occurs, the Department of the Treasury establishes a subsidiary account called a "transfer appropriation account," and the agency receiving the allocation may obligate up to the amount included in the account (GAO-05-734SP Budget Glossary, pages 9-10).

We determined Treasury's File B was complete and accurate by matching required File B elements to File A and appropriate authoritative sources. Treasury's FY 2020, third quarter monthly File B submissions contained between 4,436 and 4,556 records for summary-level object class and program activities.[43] We performed summary-level data reconciliations and linkages for Files A and B and did not identify any variances.

Record-Level Linkages

Treasury's File C included 7,723 procurement and financial assistance award records that Treasury made and/or modified in FY 2020 third quarter totaling nearly $177 billion in net obligations. We reviewed the linkages between File C to Files D1 and D2 and Treasury's process to resolve variances and determined Treasury's File C data was suitable for sampling. In collaboration with TIGTA, we divided Treasury's File C data into two sub-populations: the IRS and Treasury's non-IRS reporting entities. We selected a statistically valid sample of 265 records from Treasury's FY 2020 third quarter award data, allocated in proportion to the two subpopulations: 77 IRS records and 188 records for non-IRS reporting entities. The 188 non-IRS records we selected include 105 procurement and 83 financial assistance records.

We tested the linkages between: File C to File B by TAS, object class, and program activity; the linkages between File C to File D1 by both the Procurement Instrument Identifier and Parent Award Identifier; and the linkages between File C to File D2 by the Federal Award Identification Number (FAIN). All of the TAS, object class, and program activity data elements from File C existed in File B. We identified four records in our File C sample that were not reported in File D1, which were omitted due to timeliness errors. Based on our test results, the overall linkages from File C to File D1 worked properly. For this reason and because our sample File C linkage test produced no errors, we determined that File C Award ID numbers existed at a very high extent in File D1. Although all items in our File C sample existed

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[43] Treasury's April 2020 File B contained 4,436 records, May 2020 contained 4,511 records, and June 2020 contained 4,556 records.

in File D2, we determined that financial assistance awards in File C existed to a moderate extent in D2 due to the exclusion of TEOAF Equitable Sharing financial assistance awards from Files C and D2 as discussed in Finding 1 below.

Finding 1 - TEOAF Has Not Submitted Equitable Sharing Financial Assistance Award Data for Publication on USAspending.gov (Repeat, Modified Finding)

Treasury did not include 1,658 TEOAF Equitable Sharing financial assistance awards valued at over $26 million in its FY 2020, third quarter DATA Act submission. This condition was also noted in FY 2019, first quarter and has not been corrected by management. TEOAF is currently in the process of migrating their data to a new shared service provider to allow for proper DATA Act reporting in the future. However, at the time of our fieldwork, this corrective action was still in process. Completion is scheduled for late calendar year 2023.

TEOAF officials explained that it has not submitted financial assistance award data related to its Equitable Sharing program[44] into FABS because (1) it does not have a process in place to extract recipient information from its Equitable Sharing system and (2) the individual recipients' Equitable Sharing payment amounts are not currently calculated and recorded at the time of obligation. Specifically, the system that processes TEOAF Equitable Sharing payments only collects scanned forms from the Equitable Sharing recipients. The system does not have the capability to extract recipient information from these forms to facilitate the FABS submission. Further, when TEOAF obligates Equitable Sharing payment amounts, only the total Equitable Sharing amount is known. The name of the law enforcement agency receiving the Equitable Sharing payment is a data point that is not currently collected in TEOAF's Equitable Sharing system at the point of obligation; a recipient's eligibility to receive an Equitable Sharing payment is verified at a later stage prior to payment. Treasury stated that TEOAF is working with their shared service provider to provide this information. Once TEOAF has completed their migration to the new shared service provider, Treasury stated that at a minimum they will begin

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[44] Catalog of Federal Domestic Assistance number 21.016.

reporting new Equitable Sharing obligations (i.e., only new obligations created in the new shared service provider's system) into USAspending.gov.

OMB Memorandum 15-12 states: "*Currently, pursuant to FFATA, Federal agencies report, at least bi-weekly, transactions related to prime awards $25,000 or greater. Agencies will be required to submit specific programmatic information about all financial assistance and procurement prime awards greater than the micro-purchase threshold (as defined by Federal Acquisition Regulations 2.101) to USAspending.gov within two years of the date of this Memorandum. Agencies currently report all procurement awards above the micro-purchase threshold to FPDS-NG, which are made available via USAspending.gov, in accordance with current policy.*"[45]

Not submitting TEOAF financial assistance data reduces transparency and limits the information available on the USAspending.gov website.

Recommendation

We recommend Treasury continue working with TEOAF to ensure proper submission of financial assistance awards on USAspending.gov.

Management Response

Treasury management generally concurred with the recommendation. See management's response in its entirety in appendix 10.

Auditor Comment

Treasury management stated that they generally concurred with the recommendation but did not provide a corrective action plan with their response. We request that Treasury management submit a corrective action plan with estimated dates of

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[45] OMB M-15-12, *Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable* (May 8, 2015).

completion in the Joint Audit Management Enterprise System (JAMES).[46]

Suitability of File C for Sample Selection

The *CIGIE Guide* recommends auditors select a sample of certified spending data records from the Agency's File C, if suitable for sampling. We determined Treasury's File C to be suitable for sampling and selected a sample to perform transaction-level testing. In order to determine whether Treasury's File C was suitable for sampling, we:

- obtained an understanding of Treasury's process for ensuring File C is complete and DATA Act broker warnings have been addressed.
- tested certain linkages between File C and File B, such as TAS, object class, and program activity.
- tested Procurement Instrument Identifier and FAIN linkages between File C and File D1 and D2, respectively, to ensure records included in File D1 and D2 are included in File C and vice versa.

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

COVID-19 Outlay Testing

Pursuant to OMB M-20-11,[47] any Federal agency disbursing COVID-19 related funds must report those funds to OMB monthly. The *CIGIE Guide* recommends auditors select a judgmental sample of COVID-19 outlays for testing from the third month in the quarter. We tested a sample of 40 COVID-19 outlays from June 2020 (the last month of the third quarter) and tested the Parent Award Identifier, Award Identifier (Procurement Instrument Identifier or FAIN), object class, appropriations account, program activity, outlay, and Disaster Emergency Fund Code elements for completeness, accuracy, and timeliness. We noted no errors.

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[46] JAMES is Treasury's audit recommendation tracking system.
[47] OMB M-20-11, *Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus* (March 9, 2020).

Statistical Testing Results

The *CIGIE Guide* provides specific criteria, based on the results of the agency's November 2019 DATA Act Audit, to select a sample size of no more than 385 records from File C. Treasury's File C for FY 2020, third quarter monthly submissions included a total of 7,723 procurement and financial assistance, non-outlay records totaling $177.5 billion in net obligations. Of this, 5,505 records totaling $177.0 billion related to non-IRS reporting entities. The remaining 2,218 records totaling $451.1 million pertained to IRS. Of the 5,505 non-IRS records, 3,040 were procurement records and 2,465 were financial assistance records.

We stratified the Treasury sample between IRS and non-IRS records and then applied the defined criteria to Treasury's FY 2020, third quarter File C population to arrive at a sample size of 265 records (77 IRS and 188 non-IRS). Out of the non-IRS records selected for testing, 105 were procurement awards and 83 were financial assistance awards.

For each non-IRS record selected for testing, we compared the information in Treasury's File C and File D1/D2 to the source document (such as contract, financial assistance award, modification, or other obligating documents) to determine whether the records submitted for publication on USAspending.gov were complete, accurate, and timely, as defined in Table 3.

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 D2.
Accuracy	Amounts and other data relating to recorded transactions have been recorded in accordance with the DAIMS' RSS, IDD, and the online data dictionary; and agree with the original award documentation/contract file.
Timeliness	For each of the required data elements that should have been reported, the data elements were reported in accordance with the reporting schedules defined by the financial, procurement, and financial assistance requirements (FFATA, Federal Acquisition Regulation, FPDS-NG, FABS and DAIMS). To assess the timeliness of data elements: • Award financial data elements within File C should be reported within the quarter in which it occurred. • Procurement award data elements within File D1 should be reported in FPDS-NG within 3 business days after the contract award was signed in accordance with FAR Part 4.604. • Financial assistance award data elements in File D2 should be reported within 30 calendar days after award, in accordance with FFATA.

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

Results of our detailed data element testing is in appendix 3. Comparative error rates between third quarter FY 2020 and first quarter FY 2019 are presented in appendix 4; and an analysis of dollar value errors is presented in appendix 5. Overall results for completeness, accuracy, and timeliness are summarized below.

Completeness of the Data Elements

The projected error rate for the completeness of the data elements is 1.98 percent.[48] The majority of completeness issues noted in our testing pertained to four procurement awards erroneously excluded from File D1.

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[48] Based on a 95 percent confidence level, the projected error rate for the completeness of the data elements is between 0 and 6.98 percent.

Accuracy of the Data Elements

The projected error rate for the accuracy of the data elements is 4.75 percent.[49,50] The data elements with the highest error rates noted during testing (primary place of performance address and award description)[51] were high-risk, high-priority data elements identified in Treasury's DQP, and the review process as described in the DQP should have identified some of these errors prior to submitting the files.

These two high error rate data elements primarily related to financial assistance awarded under the CARES Act and are discussed in findings 2 and 3.

Finding 2 - Treasury Recorded Non-Compliant Award Descriptions for Its Financial Assistance Awards

According to the DATA Act standard definition (based on FFATA, as amended), the award description should be "A brief description of the purpose of the award." FFATA also requires "…an award title descriptive of the purpose of each funding action."

81 out of the 83 financial assistance awards tested had an award description that did not comply with the DAIMS and FFATA. In addition, for its COVID-19 relief assistance grants, Treasury consistently used "CARES Act" as the award description for all awards, which does not describe the purpose of the award as required.

Treasury officials told us that they used "CARES Act" as the award description for all COVID-19 relief grants, because they were unclear about the requirements for the award description data element and believed "CARES Act" was sufficient based on the FFATA definition. However, using a vague award description reduces transparency and accountability to

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[49] Based on a 95 percent confidence level, the projected error rate for the accuracy of the data elements is between 0 and 9.75 percent.
[50] The accuracy error rate includes certain errors not attributable to Treasury. Per the CIGIE guide, these errors are required to be included in the total error rate, regardless of responsibility. See appendix 6 for a list of errors noted that were not attributable to Treasury.
[51] See Government-wide DATA Element Definitions in appendix 7.

taxpayers and limits the usefulness of the information on USAspending.gov.

Recommendation

We recommend Treasury implement procedures and issue guidance to clarify what constitutes an appropriate award description.

Management Response

Treasury management generally concurred with the recommendation. They stated that they created and implemented new guidelines on award descriptions, which they believe will address the recommendation. See management's response in its entirety in appendix 10.

Auditor Comment

Treasury management's response meets the intent of the recommendation.

Finding 3 - *Treasury Incorrectly Recorded Primary Place of Performance for Financial Assistance Awards Provided to Native American Tribal Governments*

57 out of 83 financial assistance awards had an inaccurate primary place of performance address. These awards related to CRF provided to Native American Tribal governments. During FY 2020 third quarter, Treasury made a large number of financial assistance awards to Native American Tribal governments as required by the CARES Act. The primary place of performance address for these awards were erroneously recorded as "Multi-State" in FABS, when they should have been recorded to the specific location of the Tribe receiving the funds. Since primary place of performance address in FABS is automatically derived from this code, using an inaccurate code caused this data element in File D2 to be inaccurate.

This error is because of Treasury's inexperience in providing financial assistance to Native American Tribal governments. Per the RSS Domain Values, "Native American Reservation" should be selected in FABS to indicate a place of performance taking

place primarily on a Native American reservation. However, when the user selects "Native American Reservation" in FABS, it requires the user to enter a unique census code associated with that specific Tribe to automatically populate the primary place of performance address from this census code. Treasury stated they could not find the Tribes' census codes, so they selected "Multi-State" for all CRF awards made to Tribal governments rather than risk recording the award to the wrong Tribe.

Selecting an inaccurate primary place of performance address could reduce transparency and accountability to taxpayers and limits the usefulness of the information on USAspending.gov.

Recommendations

We recommend Treasury develop a process to ensure financial assistance awards to Tribal Governments are properly recorded. In addition, management should train personnel and distribute guidance to Treasury personnel on the proper process for looking up census codes for tribes and recording them correctly in FABS.

Management Response

Treasury management generally concurred with the recommendation and stated that they have appropriately updated the Place of Performance for Tribal Governments in subsequent reporting periods, as well as retroactively for the period under audit. See management's response in its entirety in appendix 10.

Auditor Comment

Treasury management's response meets the intent of the recommendation.

Timeliness of the Data Elements

The projected error rate for the timeliness of the data elements is 21.44 percent.[52] We noted the majority of the untimely records related to Treasury's COVID-19 relief financial assistance awards as described in finding 4 below.

Finding 4 - Treasury Financial Assistance Awards Were Not Recorded Timely

OMB Memorandum 15-12 requires Federal agencies to report, at least bi-weekly, transactions related to prime awards $25,000 or greater. However, 35 out of 83 non-IRS financial assistance awards we tested were submitted late in FABS and the accounting system, resulting in them being reported late to USAspending.gov. The timeframe between award and recording ranged from 2 to 3 months. Treasury did not record these awards timely because of Treasury personnel's inability to determine the treatment for these financial assistance vehicles within a short window of time. These awards primarily consisted of COVID-19 relief financial assistance awards and Treasury was not initially certain about whether these payments to State, Tribal, and local units of government should be treated as direct assistance, direct payments, or grants. Ultimately, these payments were determined to be direct assistance and were recorded in file D2, but this was after some time had passed.

Untimely recording of financial assistance awards could result in untimely information presented on USAspending.gov. This limits the usefulness of the information provided to the website's users.

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[52] Based on a 95 percent confidence level, the projected error rate for the timeliness of the data elements is between 16.44 and 26.44 percent.

Recommendation

We recommend Treasury:

1. Perform an analysis of the issues encountered in recording CARES Act financial assistance awards and develop lessons learned based on this analysis; and

2. Develop procedures and perform training to ensure personnel are better prepared for future emergency funding events involving financial assistance and Treasury's increased role as a grant-making agency.

Management Response

Treasury management generally concurred with the recommendations. See management's response in its entirety in appendix 10.

Auditor Comment

Treasury management stated that they generally concur with the recommendation but did not provide a corrective action plan with their response. We request that management submit a corrective action plan with estimated completion dates in JAMES.

Data Standards – Implementation and Use

We obtained Treasury's DATA Act Submission Process Design Document and determined that it complies with all DAIMS definitions. We also determined whether Treasury appropriately and consistently used the data elements in accordance with the DAIMS and noted two instances where Treasury did not use data elements in accordance with the DAIMS. The two instances concerned award descriptions and primary place of performance address codes for financial assistance awards as described in findings 2 and 3.

Overall Determination of Quality

We determined the quality of the data using weighted scores of both the statistical and non-statistical testing results as directed

in the *CIGIE guide*.[53] Using the quality scorecard outlined in the *CIGIE guide*, we calculated scores for an overall total number of points. The following table provides the range of total points in determining the quality of the data.

Table 4: Data Quality Levels

RANGE			QUALITY LEVEL
0	to	69.999	Lower
70	to	84.999	Moderate
85	to	94.999	Higher
95	to	100	Excellent

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

Based on the results of our statistical and non-statistical testing for Treasury's non-IRS data for FY 2020 third quarter, Treasury scored 93.67 points, which is a quality rating of **Higher** as shown in appendix 9.

Other Considerations

Testing Limitations for Data Reported in File E and F

File E of the DAIMS contains additional awardee attribute information the DATA Act broker extracts from SAM. File F contains sub-award attribute information the DATA Act broker extracts from FSRS. Files E and F data remain the responsibility of the awardee in accordance with terms and conditions of Federal agreements, and the quality of these data remains the legal responsibility of the recipient. Therefore, agency SAOs are not responsible for certifying the quality of File E and F data reported by awardees, but they are responsible for assuring controls are in place to verify that financial assistance awardees register in SAM at the time of the award. As such, we did not assess the completeness, timeliness, quality, and accuracy of the data extracted from SAM and FSRS via the DATA Act broker. However, we tested Treasury's controls to ensure

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

financial assistance awardees are registered in SAM at the time of the award.

Agency Comments

Management provided written comments to this report in appendix 10.

Appendix 1: Objectives, Scope, and Methodology

The objectives of the audit are to assess (1) the completeness, timeliness, quality, and accuracy of fiscal year (FY) 2020, third quarter financial and payment information submitted for publication on USASpending.gov and (2) the Department of the Treasury's (Treasury) implementation and use of the data standards established by Office of Management and Budget and the Treasury's Project Management Office. To accomplish our objectives, we obtained an understanding of the current laws, regulations, and guidance related to Treasury's reporting responsibilities under the Digital Accountability and Transparency Act of 2014 (DATA Act).

We conducted interviews with Treasury personnel responsible for Treasury's implementation of the DATA Act reporting requirements. In consultation with Treasury's Inspector General for Tax Administration (TIGTA), we selected a statistically valid sample of the spending data Treasury submitted and certified for publication on USAspending.gov. We also reviewed relevant documents such as Treasury's (1) Data Quality Plan, (2) DATA Act Submission Process Design Document, (3) Corrective Action Plan[54] reports, and (4) data certification statements.

Treasury submitted and certified a submission for each of the three months in the third quarter of FY 2020 for publication on USAspending.gov. Each submission included all Treasury bureaus and offices, including the Internal Revenue Service (IRS). The scope of our audit is Treasury's non-IRS data included in their FY 2020, third quarter DATA Act submission. This report discusses the audit results of Treasury's non-IRS reporting offices and bureaus. TIGTA will present the audit results for the IRS.

To determine the extent to which Treasury's non-IRS data was complete, accurate, timely, and of quality, we performed a series of data assessments. Specifically, we assessed Treasury's (1) summary-level financial data from Files A and B,

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[54] Corrective Action Plan reports list all system-identified errors and the reason for their identification as an error.

(2) detail-level award data from Files C, D1, and D2, and (3) linkages between File C to D1, and File C to D2.

We selected a statistically valid sample of certified spending data from Treasury's certified File C (award level transactions) for testing using a 95 percent confidence level,[55] 5 percent sample precision,[56] and a 22 percent expected error rate.[57] We tested Treasury's non-IRS sample records to determine whether Treasury's non-IRS data was complete, timely, and accurate. TIGTA tested Treasury's IRS data and will provide a separate report on their results.

We obtained the monthly Senior Accountable Official certifications that Treasury's internal controls support the reliability and validity of Treasury's submitted data and reviewed them for timeliness and appropriate approval. We reviewed the Data Quality Plan and determined it documents all necessary structures, processes and high-risk data. We also obtained the DATA Act Submission Process Design Document to determine whether the submission process supports reporting in accordance with the DATA Act Information Model Schema. We obtained the FY 2020 risk profile to determine whether any risks identified could impact the FY 2020 third quarter DATA Act submission and determined that mitigation procedures were in place over those risks.

We conducted our performance audit from September 30, 2020, to August 27, 2021, in accordance with Government Auditing Standards, 2018 Revision, and Technical Update April 2021. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our

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[55] Per section 720.01(b)(ii) of the CIGIE DATA Act Guide, confidence level is "the probability that a confidence interval produced by sample data contains the true population error; set at 95 percent."

[56] Per section 720.01(b)(iv) of the CIGIE DATA Act Guide, sample precision is "a measure of the uncertainty associated with the projection; set at 5 percent."

[57] Per section 720.01(b)(iii) of the CIGIE DATA Act Guide, "the expected error rate should be the estimated percentage of error rate in the population to be sampled, which will be determined based on the results of the agency's November 2019 and subsequent testing of DATA Act information, and additional information that the Inspector General has accumulated related to the agency's internal controls and corrective actions from previous audits. If more than one error rate was determined in the November 2019 audit, use the error rate closest to 50 percent."

Appendix 1: Objectives, Scope, and Methodology

audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix 2: Anomaly Letter

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

Council of the
INSPECTORS GENERAL
on **INTEGRITY** *and* **EFFICIENCY**

December 22, 2015

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

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

Dear Mr. Chairmen and Ranking Members:

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

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

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

1717 H Street, NW, Suite 825, Washington, DC 20006

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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 3: Department of the Treasury's non-IRS Results for the Data Elements

The table below summarizes the results of our data element testing of procurement awards. 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 105 non-Internal Revenue Service procurement records submitted in the Department of the Treasury's Fiscal Year 2020, third quarter Digital Accountability and Transparency Act of 2014 submission.

Table 5. Error Rates[58] by Data Element for Non-IRS Procurement Award Testing

DAIMS Element #	File	Data Element Name *Procurement Awards*	A Accuracy	C Completeness	T Timeliness
DE 30	File D1	Primary Place of Performance Address	16%	7%	7%
DE 4	File D1	Ultimate Parent Legal Entity Name	13%	4%	6%
DE 31	File D1	Primary Place of Performance Congressional District	13%	7%	7%
DE 26	File D1	Period of Performance Start Date	10%	4%	6%
DE 3	File D1	Ultimate Parent Unique Identifier	10%	4%	6%
DE 6	File D1	Legal Entity Congressional District	9%	7%	6%
DE 36	File D1	Action Type	9%	7%	10%
DE 32	File D1	Primary Place of Performance Country Code	9%	5%	6%
DE 33	File D1	Primary Place of Performance Country Name	9%	5%	6%
DE 28	File D1	Period of Performance Potential End Date	8%	5%	6%
DE 14	File D1	Current Total Value of Award	8%	4%	6%
DE 15	File D1	Potential Total Value of Award	8%	4%	6%
DE 23	File D1	Award Modification / Amendment Number	7%	7%	11%
DE 27	File D1	Period of Performance Current End Date	7%	5%	6%
DE 5	File D1	Legal Entity Address	7%	4%	6%
DE 13	File D1	Federal Action Obligation	6%	4%	6%
DE 25	File D1	Action Date	5%	4%	6%
DE 24	File D1	Parent Award ID Number	4%	4%	8%
DE 1	File D1	Awardee/Recipient Legal Entity Name	4%	4%	6%
DE 2	File D1	Awardee/Recipient Unique Identifier	4%	4%	6%
DE 7	File D1	Legal Entity Country Code	4%	4%	6%
DE 8	File D1	Legal Entity Country Name	4%	4%	6%
DE 16	File D1	Award Type	4%	4%	6%

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

Appendix 3: Department of the Treasury's non-IRS Results for the Data Elements

DAIMS Element #	File	Data Element Name *Procurement Awards*	A Accuracy	C Completeness	T Timeliness
DE 17	File D1	North American Industrial Classification System Code	4%	4%	6%
DE 18	File D1	North American Industrial Classification System Description	4%	4%	6%
DE 22	File D1	Award Description	4%	4%	6%
DE 34	File D1	Award ID Number	4%	4%	6%
DE 38	File D1	Funding Agency Name	4%	4%	6%
DE 39	File D1	Funding Agency Code	4%	4%	6%
DE 40	File D1	Funding Sub Tier Agency Name	4%	4%	6%
DE 41	File D1	Funding Sub Tier Agency Code	4%	4%	6%
DE 42	File D1	Funding Office Name	4%	4%	6%
DE 43	File D1	Funding Office Code	4%	4%	6%
DE 44	File D1	Awarding Agency Name	4%	4%	6%
DE 45	File D1	Awarding Agency Code	4%	4%	6%
DE 46	File D1	Awarding Sub Tier Agency Name	4%	4%	6%
DE 47	File D1	Awarding Sub Tier Agency Code	4%	4%	6%
DE 48	File D1	Awarding Office Name	4%	4%	6%
DE 49	File D1	Awarding Office Code	4%	4%	6%
DE 163	File D1	National Interest Action	4%	4%	6%
DE 24	File C	Parent Award ID Number	2%	0%	2%
DE 56	File C	Program Activity	0%	0%	1%
DE 53	File C	Obligation	0%	0%	1%
DE 34	File C	Award ID Number	0%	0%	1%
DE 50	File C	Object Class	0%	0%	1%
DE 51	File C	Appropriations Account	0%	0%	2%
DE 430	File C	Disaster Emergency Fund Code	0%	0%	1%
DE 29	File D1	Ordering Period End Date	0%	0%	0%

Source: Auditor generated based on the results of testing.

Appendix 3: Department of the Treasury's non-IRS Results for the Data Elements

The table below summarizes the results of our data element testing of financial assistance awards. 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 83 financial assistance non-Internal Revenue Service records submitted in the Department of the Treasury's Fiscal Year 2020, third quarter Digital Accountability and Transparency Act submission.

Table 6. Error Rates[59] by Data Element for Non-IRS Financial Assistance Award Testing

DAIMS Element #	File	Data Element Name *Financial Assistance Awards*	A Accuracy	C Completeness	T Timeliness
DE 22	File D2	Award Description	98%	0%	42%
DE 30	File D2	Primary Place of Performance Address	69%	0%	42%
DE 5	File D2	Legal Entity Address	5%	0%	42%
DE 2	File D2	Awardee/ Recipient Unique Identifier	4%	0%	42%
DE 3	File D2	Ultimate Parent Unique Identifier	4%	0%	49%
DE 6	File D2	Legal Entity Congressional District	1%	0%	41%
DE 4	File D2	Ultimate Parent Legal Entity Name	0%	0%	50%
DE 1	File D2	Awardee/ Recipient Legal Entity Name	0%	0%	42%
DE 34	File C	Award ID Number	0%	0%	42%
DE 50	File C	Object Class	0%	0%	42%
DE 51	File C	Appropriations Account	0%	0%	42%
DE 53	File C	Obligation	0%	0%	42%
DE 56	File C	Program Activity	0%	0%	42%
DE 430	File C	Disaster Emergency Fund Code	0%	0%	42%
DE 7	File D2	Legal Entity Country Code	0%	0%	42%
DE 8	File D2	Legal Entity Country Name	0%	0%	42%
DE 11	File D2	Amount of Award	0%	0%	42%
DE 13	File D2	Federal Action Obligation	0%	0%	42%
DE 16	File D2	Award Type	0%	0%	42%
DE 19	File D2	Catalog of Federal Domestic Assistance Number	0%	0%	42%
DE 20	File D2	Catalog of Federal Domestic Assistance Title	0%	0%	42%
DE 25	File D2	Action Date	0%	0%	42%

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

Appendix 3: Department of the Treasury's non-IRS Results for the Data Elements

DAIMS Element #	File	Data Element Name *Financial Assistance Awards*	A Accuracy	C Completeness	T Timeliness
DE 26	File D2	Period of Performance Start Date	0%	0%	50%
DE 27	File D2	Period of Performance Current End Date	0%	0%	50%
DE 31	File D2	Primary Place of Performance Congressional District	0%	0%	42%
DE 32	File D2	Primary Place of Performance Country Code	0%	0%	42%
DE 33	File D2	Primary Place of Performance Country Name	0%	0%	42%
DE 34	File D2	Award ID Number	0%	0%	42%
DE 35	File D2	Record Type	0%	0%	42%
DE 36	File D2	Action Type	0%	0%	42%
DE 37	File D2	Business Types	0%	0%	42%
DE 38	File D2	Funding Agency Name	0%	0%	42%
DE 39	File D2	Funding Agency Code	0%	0%	42%
DE 40	File D2	Funding Sub Tier Agency Name	0%	0%	42%
DE 41	File D2	Funding Sub Tier Agency Code	0%	0%	42%
DE 42	File D2	Funding Office Name	0%	0%	42%
DE 43	File D2	Funding Office Code	0%	0%	42%
DE 44	File D2	Awarding Agency Name	0%	0%	42%
DE 45	File D2	Awarding Agency Code	0%	0%	42%
DE 46	File D2	Awarding Sub Tier Agency Name	0%	0%	42%
DE 47	File D2	Awarding Sub Tier Agency Code	0%	0%	42%
DE 48	File D2	Awarding Office Name	0%	0%	42%
DE 49	File D2	Awarding Office Code	0%	0%	42%

Source: Auditor generated based on the results of testing.

Appendix 4: Department of the Treasury's non-IRS Comparative Results Table

The table below identifies the Department of the Treasury's non-Internal Revenue Service error rate by data element for procurement awards from the Fiscal Year (FY) 2019, first quarter and FY 2020, third quarter audit results. The information is being provided for illustrative purposes only and may not necessarily be indicative of actual percent change based on differences in testing procedures such as population size, sample methodology, quarter tested, file tested, and changes to data definition standards.

Table 7. Comparative Error Rates for Procurement Awards

DAIMS Element #	File	Data Element Name *Procurement Awards*	2020	2019	% Change
DE 30	File D1	Primary Place of Performance Address	16%	54%	38%[60]
DE 4	File D1	Ultimate Parent Legal Entity Name	13%	14%	1%
DE 31	File D1	Primary Place of Performance Congressional District	13%	31%	18%
DE 26	File D1	Period of Performance Start Date	10%	21%	11%
DE 3	File D1	Ultimate Parent Unique Identifier	10%	11%	1%
DE 6	File D1	Legal Entity Congressional District	9%	20%	11%
DE 36	File D1	Action Type	9%	17%	8%
DE 32	File D1	Primary Place of Performance Country Code	9%	14%	5%
DE 33	File D1	Primary Place of Performance Country Name	9%	14%	5%
DE 28	File D1	Period of Performance Potential End Date	8%	20%	12%
DE 14	File D1	Current Total Value of Award	8%	16%	8%
DE 15	File D1	Potential Total Value of Award	8%	16%	8%
DE 23	File D1	Award Modification / Amendment Number	7%	11%	4%
DE 27	File D1	Period of Performance Current End Date	7%	25%	18%
DE 5	File D1	Legal Entity Address	7%	13%	6%
DE 13	File D1	Federal Action Obligation	6%	12%	6%
DE 25	File D1	Action Date	5%	46%	41%
DE 24	File D1	Parent Award ID Number	4%	19%	15%
DE 1	File D1	Awardee/Recipient Legal Entity Name	4%	12%	8%
DE 2	File D1	Awardee/Recipient Unique Identifier	4%	11%	7%
DE 7	File D1	Legal Entity Country Code	4%	11%	7%
DE 8	File D1	Legal Entity Country Name	4%	11%	7%

[60] The percentage in green text represents a decrease in error rate.

Appendix 4: Department of the Treasury's non-IRS Comparative Results Table

DAIMS Element #	File	Data Element Name *Procurement Awards*	2020	2019	% Change
DE 16	File D1	Award Type	4%	12%	8%
DE 17	File D1	North American Industrial Classification System Code	4%	12%	8%
DE 18	File D1	North American Industrial Classification System Description	4%	12%	8%
DE 22	File D1	Award Description	4%	14%	10%
DE 34	File D1	Award ID Number	4%	12%	8%
DE 38	File D1	Funding Agency Name	4%	11%	7%
DE 39	File D1	Funding Agency Code	4%	11%	7%
DE 40	File D1	Funding Sub Tier Agency Name	4%	11%	7%
DE 41	File D1	Funding Sub Tier Agency Code	4%	11%	7%
DE 42	File D1	Funding Office Name	4%	11%	7%
DE 43	File D1	Funding Office Code	4%	11%	7%
DE 44	File D1	Awarding Agency Name	4%	11%	7%
DE 45	File D1	Awarding Agency Code	4%	11%	7%
DE 46	File D1	Awarding Sub Tier Agency Name	4%	12%	8%
DE 47	File D1	Awarding Sub Tier Agency Code	4%	11%	7%
DE 48	File D1	Awarding Office Name	4%	12%	8%
DE 49	File D1	Awarding Office Code	4%	11%	7%
DE 163	File D1	National Interest Action	4%	n/a	n/a
DE 24	File C	Parent Award ID Number	2%	19%	17%
DE 53	File C	Obligation	0%	5%	5%
DE 56	File C	Program Activity	0%	5%	5%
DE 34	File C	Award ID Number	0%	1%	1%
DE 50	File C	Object Class	0%	4%	4%
DE 51	File C	Appropriations Account	0%	3%	3%
DE 430	File C	Disaster Emergency Fund Code	0%	n/a	n/a
DE 29	File D1	Ordering Period End Date	0%	n/a	n/a

Source: FY 2020 rates are auditor generated based on the results of testing. FY 2019 rates are from the Treasury OIG report OIG-20-007, *Treasury Continues to Make Progress in Meeting its DATA Act Reporting Requirements (November 8, 2019),* pages 20-22*.*

Appendix 4: Department of the Treasury's non-IRS Comparative Results Table

The table below identifies the Department of the Treasury's non-Internal Revenue Service error rate for financial assistance awards by data element from the Fiscal Year (FY) 2019, first quarter and FY 2020, third quarter audit results. The information is being provided for illustrative purposes only and may not necessarily be indicative of actual percent change based on differences in testing procedures such as population size, sample methodology, quarter tested, file tested, and changes to data definition standards.

Table 8. Comparative Error Rates for Financial Assistance Awards

DAIMS Element #	File	Data Element Name *Financial Assistance Awards*	2020	2019	% Change
DE 22	File D2	Award Description	98%	20%	-78%[61]
DE 30	File D2	Primary Place of Performance Address	69%	20%	-49%
DE 5	File D2	Legal Entity Address	5%	20%	15%
DE 2	File D2	Awardee/ Recipient Unique Identifier	4%	20%	16%
DE 3	File D2	Ultimate Parent Unique Identifier	4%	20%	16%
DE 6	File D2	Legal Entity Congressional District	1%	20%	19%
DE 4	File D2	Ultimate Parent Legal Entity Name	0%	50%	50%
DE 1	File D2	Awardee/ Recipient Legal Entity Name	0%	20%	20%
DE 34	File C	Award ID Number	0%	0%	0%
DE 50	File C	Object Class	0%	0%	0%
DE 51	File C	Appropriations Account	0%	0%	0%
DE 53	File C	Obligation	0%	0%	0%
DE 56	File C	Program Activity	0%	0%	0%
DE 430	File C	Disaster Emergency Fund Code	0%	n/a	n/a
DE 7	File D2	Legal Entity Country Code	0%	20%	20%
DE 8	File D2	Legal Entity Country Name	0%	20%	20%
DE 11	File D2	Amount of Award	0%	20%	20%
DE 13	File D2	Federal Action Obligation	0%	20%	20%
DE 16	File D2	Award Type	0%	20%	20%
DE 19	File D2	Catalog of Federal Domestic Assistance Number	0%	20%	20%
DE 20	File D2	Catalog of Federal Domestic Assistance Title	0%	20%	20%
DE 25	File D2	Action Date	0%	20%	20%
DE 26	File D2	Period of Performance Start Date	0%	20%	20%
DE 27	File D2	Period of Performance Current End Date	0%	20%	20%
DE 31	File D2	Primary Place of Performance Congressional District	0%	20%	20%
DE 32	File D2	Primary Place of Performance Country Code	0%	20%	20%

[61] The percentage in red text represents an increase in error rate.

Appendix 4: Department of the Treasury's non-IRS Comparative Results Table

DAIMS Element #	File	Data Element Name *Financial Assistance Awards*	2020	2019	% Change
DE 33	File D2	Primary Place of Performance Country Name	0%	20%	20%
DE 34	File D2	Award ID Number	0%	20%	20%
DE 35	File D2	Record Type	0%	20%	20%
DE 36	File D2	Action Type	0%	20%	20%
DE 37	File D2	Business Types	0%	20%	20%
DE 38	File D2	Funding Agency Name	0%	20%	20%
DE 39	File D2	Funding Agency Code	0%	20%	20%
DE 40	File D2	Funding Sub Tier Agency Name	0%	20%	20%
DE 41	File D2	Funding Sub Tier Agency Code	0%	20%	20%
DE 42	File D2	Funding Office Name	0%	20%	20%
DE 43	File D2	Funding Office Code	0%	20%	20%
DE 44	File D2	Awarding Agency Name	0%	20%	20%
DE 45	File D2	Awarding Agency Code	0%	20%	20%
DE 46	File D2	Awarding Sub Tier Agency Name	0%	20%	20%
DE 47	File D2	Awarding Sub Tier Agency Code	0%	20%	20%
DE 48	File D2	Awarding Office Name	0%	20%	20%
DE 49	File D2	Awarding Office Code	0%	20%	20%

Source: FY 2020 rates are auditor generated based on the results of testing. FY 2019 rates are from the Treasury OIG report OIG-20-007, *Treasury Continues to Make Progress in Meeting its DATA Act Reporting Requirements* (November 8, 2019), pages 20-22.

Appendix 5: Department of the Treasury's non-IRS 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.

Table 9. Accuracy of Dollar Value-Related Data Elements

Transaction Type	Data Element #	Data Element Name	Accurate	Not Accurate	Not Applicable	Total Tested	Error Rate	Absolute Value of Errors ($)[62]
Procurement	DE 13	Federal Action Obligation	99	6	0	105	6%	473,257
Procurement	DE 14	Current Total Value of Award	96	8	1	105	8%	19,313,811
Procurement	DE 15	Potential Total Value of Award	97	8	0	105	8%	20,565,247
Procurement	DE 53	Obligation	105	0	0	105	0%	0
Financial Assistance	DE 11	Amount of Award	83	0	0	83	0%	0
Financial Assistance	DE 12	Non-Federal Funding Amount	0	0	83	83	0%	0
Financial Assistance	DE 13	Federal Action Obligation	83	0	0	83	0%	0
Financial Assistance	DE 53	Obligation	83	0	0	83	0%	0
		Total:	646	22	84	752		

Source: Auditor generated based on the results of testing.

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

Appendix 6: Department of the Treasury's non-IRS Table Analysis of Errors in Data Elements not Attributable to Treasury

The table below illustrates the errors that were not attributable to the Department of the Treasury as they were system-derived. Each of the errors were caused by inaccurate information stored in SAM.gov.

Table 10. Errors in Data Elements not Attributable to Treasury

	Data Element	Attributed to
DE 1	Awardee/Recipient Legal Entity Name	Inaccurate Information in SAM[63]
DE 3	Ultimate Parent Unique Identifier	Inaccurate Information in SAM
DE 4	Ultimate Parent Legal Entity Name	Inaccurate Information in SAM
DE 5	Legal Entity Address	Inaccurate Information in SAM
DE 6	Legal Entity Congressional District	Inaccurate Information in SAM
DE 31	Primary Place of Performance Congressional District	Inaccurate Information in SAM

Source: Auditor generated based on the results of testing.

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[63] SAM is the primary database in which those wanting to do business with the Federal government must maintain an active registration unless exempt. SAM is administered by General Service Administration.

Appendix 7: Government-wide Data Element Definitions

Table 11. Government-wide Data Element Definitions

Data Element #	Data Element Name	Definition
1	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).
2	Awardee/Recipient Unique Identifier	The unique identification number for an awardee or recipient. Currently the identifier is the 9-digit number assigned by Dun and Bradstreet referred to as the DUNS® number.
3	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.
4	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.
5	Legal Entity Address	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.
6	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.
7	Legal Entity Country Code	Code for the country in which the awardee or recipient is located, using the International Standard for country codes 3166-1 Alpha-3 Geopolitical Entities, Names, and Codes Profile, minus the codes listed for those territories and possessions of the United States already identified as "states."
8	Legal Entity Country Name	The name corresponding to the country code.
9	Highly Compensated Officer Name	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. Middle Initial: The middle initial 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. Last Name: The last 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. Source: fedspendingtransparency.github

Appendix 7: Government-wide Data Element Definitions

Data Element #	Data Element Name	Definition
10	Highly Compensated Officer Total Compensation	The cash and noncash dollar value earned by the one of the five most highly compensated "Executives" during the awardee's preceding fiscal year and includes the following (for more information see 17 Code of Federal Regulations (CFR) § 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. Source: fedspendingtransparency.github
11	Amount of Award	The cumulative amount obligated by the Federal Government for an award, which is calculated by USAspending.gov or a successor site. For procurement and financial assistance awards except loans, this is the sum of Federal Action Obligations. For loans or loan guarantees, this is the Original Subsidy Cost.
12	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.
13	Federal Action Obligation	Amount of Federal government's obligation, de-obligation, or liability, in dollars, for an award transaction.
14	Current Total Value of Award	For procurement, the total amount obligated to date on a contract, including the base and exercised options.
15	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.
16	Award Type	The type of award being entered by this transaction. Types of awards include Purchase Orders, Delivery Orders, Blanket Purchase Agreements Calls and Definitive Contracts.
17	North American Industrial Classification System (NAICS) Code	The identifier that represents the NAICS Code assigned to the solicitation and resulting award identifying the industry in which the contract requirements are normally performed.
18	NAICS Description	The title associated with the NAICS Code.
19	Catalog of Federal Domestic Assistance (CFDA) Number	The number assigned to a Federal area of work in the CFDA.
20	CFDA Title	The title of the area of work under which the Federal award was funded in the CFDA.
21	Treasury Account Symbol (TAS)	TAS: The account identification codes assigned by 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 Treasury (Treasury) and the Office of Management and Budget (OMB). (Defined in OMB Circular A-11). Treasury Appropriation Fund Symbol: The components of a TAS – 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).
22	Award Description	A brief description of the purpose of the award.
23	Award Modification / Amendment Number	The identifier of an action being reported that indicates the specific subsequent change to the initial award.

Appendix 7: Government-wide Data Element Definitions

Data Element #	Data Element Name	Definition
24	Parent Award 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.
25	Action Date	The date the action being reported was issued / signed by the Government or a binding agreement was reached.
26	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.
27	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.
28	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.
29	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.
30	Primary Place of Performance Address	The name of the city where the predominant performance of the award will be accomplished.
31	Primary Place of Performance Congressional District	U.S. Congressional district where the predominant performance of the award will be accomplished.
32	Primary Place of Performance Country Code	Country code where the predominant performance of the award will be accomplished.
33	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.
34	Award ID Number	The unique identifier of the specific award being reported.
35	Record Type	Code indicating whether an action is an aggregate record, a non-aggregate record, or a non-aggregate record to an individual recipient.
36	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.
37	Business Types	A collection of indicators of different types of recipients based on socio-economic status and organization / business areas.
38	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.

Appendix 7: Government-wide Data Element Definitions

Data Element #	Data Element Name	Definition
39	Funding Agency Code	The 3-digit Common Government-wide Accounting Classification 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.
40	Funding Sub Tier Agency Name	Name of the level 2 organization that provided the preponderance of the funds obligated by this transaction.
41	Funding Sub Tier Agency Code	Identifier of the level 2 organization that provided the preponderance of the funds obligated by this transaction.
42	Funding Office Name	Name of the level "n" organization that provided the preponderance of the funds obligated by this transaction.
43	Funding Office Code	Identifier of the level "n" organization that provided the preponderance of the funds obligated by this transaction.
44	Awarding Agency Name	The name associated with a department or establishment of the Government as used in the Treasury Appropriation Fund Symbol (TAFS).
45	Awarding Agency Code	A department or establishment of the Government as used in the TAFS.
46	Awarding Sub Tier Agency Name	Name of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.
47	Awarding Sub Tier Agency Code	Identifier of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.
48	Awarding Office Name	Name of the level n organization that awarded, executed or is otherwise responsible for the transaction.
49	Awarding Office Code	Identifier of the level n organization that awarded, executed or is otherwise responsible for the transaction.
50	Object Class	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)
51	Appropriations Account	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. An appropriations account is represented by a TAFS created by Treasury in consultation with OMB. (Defined in OMB Circular A-11)
52	Budget Authority Appropriated	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)
53	Obligation	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. It is a violation of the Antideficiency Act (31 US Code (U.S.C) § 1341(a)) to involve the Federal Government in a contract or obligation for payment of money before an appropriation is made, unless authorized by law. This means you cannot incur obligations in a

Appendix 7: Government-wide Data Element Definitions

Data Element #	Data Element Name	Definition
		vacuum; you incur an obligation against budget authority in a Treasury account that belongs to your agency. 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). The following subsections provide additional guidance on when to record obligations for the different types of goods and services or the amount. Additional detail is provided in OMB Circular A11.
54	Unobligated Balance	Unobligated balance means the cumulative amount of budget authority that remains available for obligation under law in unexpired accounts at a point in time. The term "expired balances available for adjustment only" refers to unobligated amounts in expired accounts. Additional detail is provided in OMB Circular A-11.
55	Other Budgetary Resources	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. (Defined in OMB Circular A-11)
56	Program Activity	A specific activity or project as listed in the program and financing schedules of the annual budget of the United States Government. (Defined in OMB Circular A-11)
57	Outlay	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. (Defined in OMB Circular A-11)
163	National Interest Action	A code that represents the national interest for which the contract is created.
430	Disaster Emergency Fund Code	A code used to track appropriations classified as disaster or emergency. (Defined in OMB M-18-08)

Source: *Council of the Inspectors General on Integrity and Efficiency Federal Audit Executive Council Inspectors General Guide to Compliance Under the DATA Act,* Attachments 1 and 2, unless otherwise noted.

Appendix 8: Government-wide Standard Financial Data Elements File Presence

Table 12. Government-wide Standard Financial Data Elements File Presence

Data Element #	Data Element Name	File A	File B	File C	File D1	File D2	File E	File F
1	Awardee/Recipient Legal Entity Name				●	●		
2	Awardee/Recipient Unique Identifier				●	●		
3	Ultimate Parent Unique Identifier				●	●		
4	Ultimate Parent Legal Entity Name				●	●		
5	Legal Entity Address				●	●		
6	Legal Entity Congressional District				●	●		
7	Legal Entity Country Code				●	●		
8	Legal Entity Country Name				●	●		
9	Highly Compensated Officer Name						●	●
10	Highly Compensated Officer Total Compensation						●	●
11	Amount of Award					●		
12	Non-Federal Funding Amount					●		
13	Federal Action Obligation				●	●		
14	Current Total Value of Award				●			
15	Potential Total Value of Award				●			
16	Award Type				●	●		
17	North American Industrial Classification System Code				●			
18	North American Industrial Classification System Description				●			
19	Catalog of Federal Domestic Assistance Number					●		
20	Catalog of Federal Domestic Assistance Title					●		
21	Treasury Account Symbol			Included with Data Element #51				
22	Award Description				●	●		
23	Award Modification / Amendment Number				●	●		
24	Parent Award ID Number			●	●			
25	Action Date				●	●		
26	Period of Performance Start Date				●	●		
27	Period of Performance Current End Date				●	●		
28	Period of Performance Potential End Date				●			
29	Ordering Period End Date				●			
30	Primary Place of Performance Address				●	●		
31	Primary Place of Performance Congressional District				●	●		
32	Primary Place of Performance Country Code				●	●		
33	Primary Place of Performance Country Name				●	●		
34	Award ID Number			●	●	●		
35	Record Type					●		

Appendix 8: Government-wide Standard Financial Data Elements File Presence

Data Element #	Data Element Name	File A	File B	File C	File D1	File D2	File E	File F
36	Action Type				●	●		
37	Business Types					●		
38	Funding Agency Name				●	●		
39	Funding Agency Code				●	●		
40	Funding Sub Tier Agency Name				●	●		
41	Funding Sub Tier Agency Code				●	●		
42	Funding Office Name				●	●		
43	Funding Office Code				●	●		
44	Awarding Agency Name				●	●		
45	Awarding Agency Code				●	●		
46	Awarding Sub Tier Agency Name				●	●		
47	Awarding Sub Tier Agency Code				●	●		
48	Awarding Office Name				●	●		
49	Awarding Office Code				●	●		
50	Object Class		●	●				
51	Appropriations Account	●	●	●				
52	Budget Authority Appropriated	●						
53	Obligation	●	●	●				
54	Unobligated Balance	●	●	●				
55	Other Budgetary Resources	●						
56	Program Activity		●	●				
57	Outlay	●	●	●				
163	National Interest Action					●		
430	Disaster Emergency Fund Code		●	●				

Source: *Council of the Inspectors General on Integrity and Efficiency Federal Audit Executive Council Inspectors General Guide to Compliance Under the DATA Act,* Appendix 4.

Appendix 9: Department of the Treasury's non-IRS Data Quality Scorecard

Department of the Treasury			Maximum Points Possible
FY 2020, Quarter 3 DATA Act Quality Scorecard			With Outlays (COVID-19 Funding)
	Criteria	Score	
Non-Statistical	Timeliness of Agency Submission	5.0	5.0
	Completeness of Summary Level Data (Files A & B)	10.0	10.0
	Suitability of File C for Sample Selection	8.7	10.0
	Record-Level Linkages (Files C & D1/D2)	6.9	7.0
	COVID-19 Outlay Testing Non-Statistical Sample	8.0	8.0
Statistical	Completeness	14.7	15.0
	Accuracy	28.6	30.0
	Timeliness	11.8	15.0
Quality Score	Higher	93.67	100.0

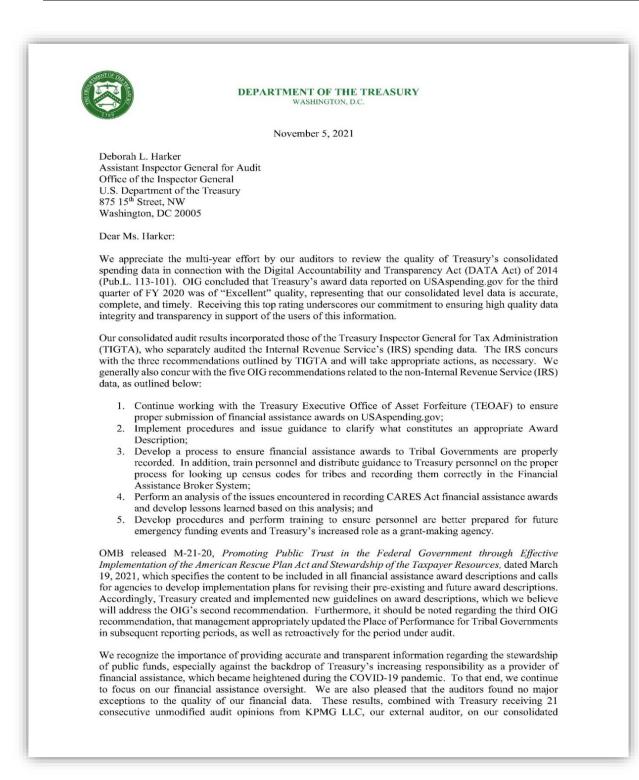Source: *Auditor generated based on the results of testing using the Council of the Inspectors General on Integrity and Efficiency Federal Audit Executive Council Inspectors General Guide to Compliance Under the DATA Act,* Quality Scorecard, Attachment 4.

Appendix 10: Management Response

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C.

November 5, 2021

Deborah L. Harker
Assistant Inspector General for Audit
Office of the Inspector General
U.S. Department of the Treasury
875 15th Street, NW
Washington, DC 20005

Dear Ms. Harker:

We appreciate the multi-year effort by our auditors to review the quality of Treasury's consolidated spending data in connection with the Digital Accountability and Transparency Act (DATA Act) of 2014 (Pub.L. 113-101). OIG concluded that Treasury's award data reported on USAspending.gov for the third quarter of FY 2020 was of "Excellent" quality, representing that our consolidated level data is accurate, complete, and timely. Receiving this top rating underscores our commitment to ensuring high quality data integrity and transparency in support of the users of this information.

Our consolidated audit results incorporated those of the Treasury Inspector General for Tax Administration (TIGTA), who separately audited the Internal Revenue Service's (IRS) spending data. The IRS concurs with the three recommendations outlined by TIGTA and will take appropriate actions, as necessary. We generally also concur with the five OIG recommendations related to the non-Internal Revenue Service (IRS) data, as outlined below:

1. Continue working with the Treasury Executive Office of Asset Forfeiture (TEOAF) to ensure proper submission of financial assistance awards on USAspending.gov;
2. Implement procedures and issue guidance to clarify what constitutes an appropriate Award Description;
3. Develop a process to ensure financial assistance awards to Tribal Governments are properly recorded. In addition, train personnel and distribute guidance to Treasury personnel on the proper process for looking up census codes for tribes and recording them correctly in the Financial Assistance Broker System;
4. Perform an analysis of the issues encountered in recording CARES Act financial assistance awards and develop lessons learned based on this analysis; and
5. Develop procedures and perform training to ensure personnel are better prepared for future emergency funding events and Treasury's increased role as a grant-making agency.

OMB released M-21-20, *Promoting Public Trust in the Federal Government through Effective Implementation of the American Rescue Plan Act and Stewardship of the Taxpayer Resources,* dated March 19, 2021, which specifies the content to be included in all financial assistance award descriptions and calls for agencies to develop implementation plans for revising their pre-existing and future award descriptions. Accordingly, Treasury created and implemented new guidelines on award descriptions, which we believe will address the OIG's second recommendation. Furthermore, it should be noted regarding the third OIG recommendation, that management appropriately updated the Place of Performance for Tribal Governments in subsequent reporting periods, as well as retroactively for the period under audit.

We recognize the importance of providing accurate and transparent information regarding the stewardship of public funds, especially against the backdrop of Treasury's increasing responsibility as a provider of financial assistance, which became heightened during the COVID-19 pandemic. To that end, we continue to focus on our financial assistance oversight. We are also pleased that the auditors found no major exceptions to the quality of our financial data. These results, combined with Treasury receiving 21 consecutive unmodified audit opinions from KPMG LLC, our external auditor, on our consolidated

financial statements, further underscore the weight the Department places on the quality of its financial information. We value the work of the audit team and will continue refining our reporting processes considering these audit recommendations.

John T. Norris
Digitally signed by John T. Norris
Date: 2021.11.03
12:16:59 -04'00'

Carole Y. Banks
Digitally signed by Carole Y. Banks
Date: 2021.11.03 12:30:04 -04'00'

Trevor Norris
Acting Assistant Secretary for Management

Carole Y. Banks
Acting Chief Financial Officer

Appendix 11: Report Distribution

Department of the Treasury

Secretary
Deputy Secretary
Fiscal Assistant Secretary
Deputy Fiscal Assistant Secretary for Accounting Policy and
    Financial Transparency
Office of the Deputy Chief Financial Officer, Risk and Control
    Group
Office of Strategic Planning and Performance Improvement

Bureau of the Fiscal Service

Commissioner
Director, Financial Management Division
Office of Inspector General Liaison

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Controller
Office of Inspector General Budget Examiner

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