FY2021 DATA ACT
COMMON METHODOLOGY WORKSHOP

PRESENTED BY THE CIGIE FAEC COMMON METHODOLOGY GROUP
DECEMBER 10, 2020
WELCOME

• Final of the three required DATA Act reviews
• Sessions and breaks
• Record all CPE passwords on evaluation form
• Submit evaluation forms to Treasury OIG Training mailbox:
  oig-oa-ops-training@oig.treas.gov
THANK YOU

We are facing extremely challenging times and want to thank each and every one of you for your dedication and efforts as we continue to provide government oversight.

~Our shared sense of humanity can take us far~
SESSION 1

INTRODUCTION
PLANNING
INTERNAL CONTROLS
FEDERAL SHARED SERVICE PROVIDERS (FSSP)
DATA STANDARDS
INTRODUCTION & PLANNING
PURPOSE OF THIS WORKSHOP

• Familiarize IGs with latest guidance
• Provide a framework
• Ensure consistency
• CPEs
ABOUT THE GUIDE

• Created by Common Methodology Sub-group
  ➢ Incorporates lessons learned and feedback from stakeholders

• Provides Consistent Baseline Methodology for IG Audits

• May be Modified – Document Deviations

• May be Updated – Per IG Community

• Not All-Inclusive
MAJOR CHANGES

• Layout of the Guide
  ➢ Section ordering
  ➢ More detailed steps
  ➢ Suggested reporting language

• Scope
  ➢ Flexibility in selecting quarter

• File D2 Crosswalk
  ➢ Attachment 2

• COVID-19 & OMB M-20-21
  ➢ Monthly Reporting
  ➢ Two Additional Elements
  ➢ Outlays

• Quality Assessment
  ➢ Quality Scorecard

• Comparative Results Table
  ➢ FY 2019 & 2021 Error Rates – Appendix 9
OVERALL OBJECTIVES

Assess:

1. The completeness, accuracy, timeliness, and quality of the financial and award data submitted for publication on USASpending.gov.

SCOPE

Must fall within the range of fiscal year 2020 third quarter through fiscal year 2021 second quarter. IGs must select a formal fiscal year quarter that:

- Is representative of agency spending;
- Includes COVID-related spending transactions, if applicable; and
- Allows sufficient time to meet the mandatory audit deadline.
AUDIT STANDARDS COMPLIANCE

• This guide does not replace or include all requirements of GAGAS.

• Audit teams are responsible for ensuring compliance with GAGAS.

• Audit teams are responsible for ensuring compliance with other applicable standards and internal IG policies.
KEY PLANNING STEPS

- Review Guide
- Leverage Knowledge and Experience from Prior Audits
- Understand & Document Systems, Processes, & Controls
- Review Agency’s Data Quality Plan
- Determine Whether to Use Specialist
INTERNAL CONTROLS
INTERNAL CONTROLS ASSESSMENT

HIGHLIGHTS OF SECTION 300

- Auditors must obtain an understanding of internal controls and document controls that are significant to the audit objectives.

- All work performed in assessing internal controls should be documented in compliance with the requirements described in GAGAS 9.29 – 9.31.

- Audit teams should leverage work performed in previous data act audits and may also rely on relevant internal control and substantive testing performed by other auditors related to its agency (e.g., financial statement audits). If auditors rely on the work of others for internal control testing, audit teams should consult GAGAS 8.81 and 8.83-8.86.
INTERNAL CONTROLS ASSESSMENT

The steps included in Sections 300, 400, and 620 of this Guide have been designed to capture the relevant information needed to assess the controls significant to the objectives of this audit. However, reviewing and determining which internal control components and principles that are significant to the audit objectives is a matter of auditor’s judgment.
INTERNAL CONTROLS ASSESSMENT

AREAS OF INTERNAL CONTROLS

- DATA SUBMISSION AND SOURCE SYSTEMS
- SPENDING DATA
- CERTIFICATION OF QUARTERLY SUBMISSIONS
- COVID-19 RELIEF FUNDS (IF APPLICABLE)
INTERNAL CONTROLS ASSESSMENT

AUDIT TEAMS SHOULD:

• Review all applicable processes and update documentation of internal and information system controls for extracting data from source systems and reporting data to the Broker.

• Identify, assess, and document controls to ensure specific DATA Act reporting requirements related to COVID-19 relief funds (if applicable) are being met as prescribed by OMB M-20-21.

• Follow up on prior audit findings.

• Review the agency's DQP and ERM risk profile.
CONTROLS – QUARTERLY CERTIFICATION PROCESS

QUARTERLY CERTIFICATIONS OF DATA SUBMITTED BY SAOs (OR DESIGNEES) SHOULD BE:

Based on the consideration of the DQP and support the reliability and validity of the agency’s summary-level and record-level data reported for publication on USASpending.gov.

• If DQP was considered, obtain and review documentation of discussions or considerations of the DQP during the certification process.

• If DQP was not considered, this should be documented and included in the report.
OMB GUIDANCE AND EXISTING LAWS/REGS

OMB GUIDANCE SPECIFY THAT MANAGEMENT’S ASSURANCE AND IG ASSESSMENTS SHOULD:

Leverage data quality and management controls established in statute, regulation, and Federal-wide policy, and be aligned with the internal control and risk management strategies in OMB guidance (A-123).

For example:

• Review the annual assurance statements (FMFIA).
• Review management’s annual certification statement (FFMIA).
• Review risk assessments.
• Assess the impact of any control issues identified.
FEDERAL SHARED SERVICE PROVIDERS
FEDERAL SHARED SERVICE PROVIDERS (FSSP)

GENERAL

We recommend FSSP IGs and FSSP Customer Agency IGs perform applicable steps in this section and leverage work performed in previous DATA Act audits.

FSSP IGs – INTERNAL CONTROL STEPS § 410

FSSP IGs have jurisdictional oversight for assessing FSSP agencies’ internal controls.

CUSTOMER AGENCY IGs - INTERNAL CONTROL STEPS § 420

FSSP Customer Agency IGs have jurisdictional oversight for assessing its agency’s internal controls audit strategy.
FSSP IG AUDIT STEPS

AUDIT TEAMS SHOULD:

• **Assess compliance with** extracting data from source systems, generating, reporting, and/or submitting data to the DATA Act Broker on behalf of FSSP Customer Agencies.

• **Determine if there are** any new or existing findings/control issues and follow up with FSSP SAO.

• **Identify corrective actions implemented by** the FSSP to address known or reported deficiencies.
FSSP IG AUDIT STEPS

AUDIT TEAMS SHOULD:

• Determine whether the FSSP SAO and Customer Agency SAOs are coordinating and communicating to ensure FSSPs:
  ➢ Have identified and resolved areas of concern brought to their attention by Customer Agencies and their IGs based on the prior DATA Act audits/submissions.
  ➢ Continue to engage Customer Agencies to collaborate and address potential changes/updates to reporting requirements and DAIMS.

FSSP IGs can include significant concerns in their oversight reports and make recommendations to the FSSP in an "Other Matters" section.
GOVERNANCE STRUCTURE AND REPRESENTATION

• Determine whether Customer Agency has representation.

• Determine whether Customer Agency documented and understands the agreement of services to be provided by the FSSP.

• Ensure DATA Act reporting roles and responsibilities established.
FSSP & FSSP CUSTOMER AGENCY SAO COORDINATION

• Determine whether Customer Agency received notification of any changes to systems/business process.

• FSSPs have identified and resolved areas of concern brought to their attention by Customer Agencies and their IGs based on the prior DATA Act audits/submissions.

• FSSPs are continuing to engage Customer Agencies to collaborate and address potential changes/updates to reporting requirements and DAIMS.
FSSP CUSTOMER AGENCY IG AUDIT STEPS

FSSP SERVICE ORGANIZATION CONTROL (SOC) REPORT

• Use GAO/CIGIE’s Financial Audit Manual (Section 640 & 640A).

• Review to determine any control deficiencies relevant to DATA Act reporting.

• Note any impact to the Customer Agency’s DATA Act reporting attributable to the FSSP.

• If concerns are significant enough to recommend action, Customer Agency IGs may reach out to the FSSP OIG to consider addressing.
DATA STANDARDS
IMPLEMENTATION AND USE OF DATA STANDARDS

AUDIT TEAMS SHOULD:

- Review the agency’s data inventory/mapping for Files A, B, C, D1, and D2.
- Identify appropriate source systems where data resides and identify gaps.
- Ensure the agency has identified viable solutions to address material gaps.
- Determine whether the agency has consistently used the OMB and Treasury established data elements in its financial and management systems.
- Use the results of testing to assess the agency’s use of the data standards.
## OVERVIEW OF FILES IN DATA ACT SUBMISSION

<table>
<thead>
<tr>
<th>File Name</th>
<th>Description</th>
<th>Testing Source</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>File A</strong></td>
<td>Includes fiscal year cumulative Federal appropriation account summary-level data (i.e., Treasury Account Symbol (TAS) level)</td>
<td>☐ Agency Financial Systems ☐ GTAS SF-133 Report</td>
</tr>
<tr>
<td>Appropriations Account</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>File B</strong></td>
<td>Includes fiscal year cumulative Federal object class and program activity summary-level data (i.e., TAS level)</td>
<td>☐ Agency Financial Systems ☐ GTAS SF-133 Report ☐ OMB Circular A-11 ☐ OMB Max Collect</td>
</tr>
<tr>
<td>Object Class and Program Activity</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>File C</strong></td>
<td>Includes obligation and outlay amounts for awards made and/or modified during the reporting period</td>
<td>☐ Agency Financial Systems ☐ Award Documentation ☐ OMB Circular A-11 ☐ OMB Max Collect</td>
</tr>
<tr>
<td>Award Financial</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### OVERVIEW OF FILES IN DATA ACT SUBMISSION

<table>
<thead>
<tr>
<th>File Name</th>
<th>Description</th>
<th>Testing Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>File D1</td>
<td>Includes award and awardee attribute information on procurement (contract) awards</td>
<td>Refer to Crosswalk</td>
</tr>
<tr>
<td>Procurement</td>
<td></td>
<td></td>
</tr>
<tr>
<td>File D2</td>
<td>Includes award and awardee attribute information on financial assistance (loan and grant) awards</td>
<td>Refer to Crosswalk</td>
</tr>
<tr>
<td>Financial Assistance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>File E</td>
<td>Includes additional information on the award recipients</td>
<td>System for Award Management, Testing is optional</td>
</tr>
<tr>
<td>Awardee Attributes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>File F</td>
<td>Includes information on awards made to subrecipients under a prime award</td>
<td>FFATA Subaward Reporting System, Testing is optional</td>
</tr>
<tr>
<td>Subaward Attributes</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
IMPLEMENTATION AND USE OF DATA STANDARDS

COMMON INCONSISTENCIES FROM PRIOR GAO/OIG REPORTS

Elements considered “significantly inconsistent” if either not consistent with agency records or incomplete at least 10 percent of the time. Bars display confidence intervals at 95 percent.
IMPLEMENTATION AND USE OF DATA STANDARDS

COMMON INCONSISTENCIES FROM PRIOR GAO/OIG REPORTS

Note: The 15 other elements were the Action Date, Award ID & Mod Number, Awarding Office Code & Name, Funding Office Code, Legal Entity Congressional District, NAICS Code, Obligation, Ordering Period End Date, Period of Performance Current & Potential End Date, Primary Place of Performance Address & Congressional District, Ultimate Parent Unique Identifier.
Deficiencies Identified in 2019 OIG DATA Act Reports

Information technology systems limitations: 13
Issues related to quality control procedures: 7, 11
Issues with controls over data derived from external systems: 7, 9
Timing issues: 7, 9
Data entry errors or incomplete data: 8, 8
Incorrect application of data standards and data elements: 9, 6
Inadequate validation and reconciliation procedures: 8, 8
Issues with data quality plan: 4, 9
Insufficient documentation: 7, 1
Issues related to SAO certification: 1, 4

Number of agency OIGs:

Source: GAO analysis of OIG reports. | GAO-20-540

COMMON CONTROL DEFICIENCIES

FROM PRIOR OIG REPORTS
# Common Recommendations from Prior OIG Reports

The table below summarizes the recommendations made in 2019 OIG DATA Act reports. The chart illustrates the number of agency OIGs that made these recommendations, categorized by whether they are CFO Act agencies or non-CFO Act agencies.

<table>
<thead>
<tr>
<th>Recommendation</th>
<th>Agency OIGs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Establish and implement procedures or guidance</td>
<td>13 / 10</td>
</tr>
<tr>
<td>Develop controls over submission process</td>
<td>10 / 12</td>
</tr>
<tr>
<td>Develop controls over data from source systems</td>
<td>5 / 11</td>
</tr>
<tr>
<td>Develop or revise data quality plan</td>
<td>5 / 8</td>
</tr>
<tr>
<td>Work with Treasury, OMB, or other external stakeholders</td>
<td>5 / 7</td>
</tr>
<tr>
<td>Develop and implement systems controls</td>
<td>7 / 4</td>
</tr>
<tr>
<td>Maintain documentation</td>
<td>4 / 5</td>
</tr>
<tr>
<td>Provide training</td>
<td>4 / 3</td>
</tr>
</tbody>
</table>

*Source: GAO analysis of OIG reports. [GAO-20-540](#)*
Data Elements Added - OMB M-20-21

<table>
<thead>
<tr>
<th>Element</th>
<th>Agency Submission Instructions</th>
<th>OIG Testing</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DEFC</strong></td>
<td><strong>COVID-19 Funds</strong>&lt;br&gt;Monthly as of June 2020, must report DEFC “L” through “P”&lt;br&gt;<strong>Non-COVID-19 Funds</strong>&lt;br&gt;As of FY 2020 Q3, two reporting options:&lt;br&gt;1. <strong>Differentiating among non-COVID-19 DEFC</strong>, use letters “A” through “K” and “Q”; do not use “9”&lt;br&gt;2. <strong>Not differentiating among non-COVID-19 DEFC</strong>, report “9” in DEFC field; do not use letters “A” through “K” or “Q”</td>
<td>❑ All records (COVID and non-COVID) in statistical sample&lt;br&gt;❑ All COVID outlays in judgmental sample</td>
</tr>
<tr>
<td><strong>NIA</strong></td>
<td><strong>COVID-19 Funds</strong>&lt;br&gt;Agencies must report NIA code “P20C” (valid for 3/13/2020 through 3/31/2021)&lt;br&gt;<strong>Non-COVID-19 Funds</strong>&lt;br&gt;Agencies may report NIA code “P20C” or other NIA codes if contracts are impacted by an emergency (e.g., extending period of performance due to COVID-related office closures)</td>
<td>❑ All records (COVID and non-COVID) in statistical sample</td>
</tr>
</tbody>
</table>
## New Reporting Requirements
### OMB M-20-21

<table>
<thead>
<tr>
<th>Element</th>
<th>Agency Submission Instructions</th>
<th>OIG Testing</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Gross Outlay</strong></td>
<td><strong>COVID-19-Funds</strong>&lt;br&gt;Agencies must report outlays if DEFC element has a valid COVID-19 related code (DEFC “L” thru “P”); it should be the cumulative fiscal year total as of the end of the reporting period.&lt;br&gt;&lt;br&gt;&lt;br&gt;<strong>Non-COVID-19 Funds</strong>&lt;br&gt;Optional until FY 2022 Q1</td>
<td>□ Only COVID-19 Outlays in Non-Statistical Sample</td>
</tr>
<tr>
<td><strong>Amount By Award_CPE</strong></td>
<td><strong>COVID-19-Funds</strong>&lt;br&gt;Agencies must report outlays if DEFC element has a valid COVID-19 related code (DEFC “L” thru “P”); it should be the cumulative fiscal year total as of the end of the reporting period.&lt;br&gt;&lt;br&gt;&lt;br&gt;<strong>Non-COVID-19 Funds</strong>&lt;br&gt;Optional until FY 2022 Q1</td>
<td>□ Only COVID-19 Outlays in Non-Statistical Sample</td>
</tr>
<tr>
<td><strong>File C</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| **Program Activity Data**   | **All Agencies**<br>Starting in FY 2021 Q1, all agencies must report Program Activity Codes and Names for all TAS | □ All Records - Statistical Sample and Non-Statistical Outlays |
| **File C**                  |                                                                                               |                                                                            |
SESSION 2

SUBMISSION ANALYSIS
DATA ELEMENT TESTING
AD-HOC REPORTS
SUBMISSION ANALYSIS
DATA ACT SUBMISSION ANALYSIS

THIS SECTION ADDRESSES STEPS RELATED TO THE AGENCY’S DATA ACT SUBMISSION.

AUDIT TEAMS SHOULD:

- Review the agency’s certification and submission process.
- Determine the timeliness of the agency’s submission (as applicable).
- Determine completeness of summary-level data for Files A and B.
- Determine whether File C is complete and suitable for sampling.
DATA ACT SUBMISSION ANALYSIS

COMPLETENESS OF AGENCY SUBMISSION

Transactions and events that should have been recorded are recorded in the proper period.

- IGs should consider whether all transactions and events that should have been recorded for all agency components, offices, programs, and activities are included in the agency submission. And if not included, the impact on the quality of the submission.

TIMELINESS OF AGENCY SUBMISSION

Reporting of the agency monthly or quarterly DATA Act submission to the DATA Act Broker is in accordance with the schedule established by the Treasury DATA Act PMO. The reporting submission dates can be found at https://www.fiscal.treasury.gov/data-transparency/resources.html under “Updates”.
AGENCY CERTIFICATION & SUBMISSION PROCESS

AUDIT TEAMS SHOULD:

- Obtain a read-only account to Treasury’s DATA Act Broker and review:
  - Selected fiscal year quarter data submission for Files A through F,
  - Final warning reports, and
  - Final SAO or designee certification statement over the agency’s submission for publication on USASpending.gov.

- Obtain their Agency’s DATA Act submission(s) directly from the Treasury’s DATA Act Broker, rather than from USASpending.gov. The DATA Act Broker provides access to additional details such as the submission history data files and warning files, which will be helpful to gain a full understanding of the agency’s submission process.
Gain Read Only Access to the Treasury DATA Act Broker

DATA Act Broker
Welcome to the DATA Act Broker.
Sign in to upload your agency financial data and validate it against the DATA Act Information Model Schema (DAIMS).
AGENCY CERTIFICATION & SUBMISSION PROCESS

AUDIT TEAMS SHOULD:

- Review final warning or validation reports, reconciliation reports, and any other relevant supporting documentation from external award reporting systems used to report the data in Files D1 and D2 and determine the impact on the data submission.

- Review documentation from the agency to support the agency’s reconciliations of linkages between the various files in the submission.
Warning reports for Submitted files
AGENCY CERTIFICATION & SUBMISSION PROCESS

AUDIT TEAMS SHOULD:

Assess the reasonableness of management’s corrective actions and/or management’s explanatory text included with the certification as it relates to the agency’s quarterly submission for the following:

➤ Whether the agency has reported or identified concerns with the completeness, accuracy, timeliness, or quality of the data submitted

➤ The agency’s reconciliation processes and supporting documentation for correcting errors or omissions in the data submission
Starting with the June 2020 reporting period, agencies with COVID-19 funds are required to submit spending data monthly and attest that they meet the reporting requirements under the DATA Act and OMB M-20-21 and that the reported data was produced following the agency’s normal practices and procedures.

Although these agencies are reporting monthly, SAOs are required to certify the data quarterly, on the same 45-day schedule as non-COVID agencies.

As applicable, audit teams should determine the timeliness of monthly submissions and quarterly certifications. The monthly and quarterly reporting submission dates can be found at https://www.fiscal.treasury.gov/data-transparency/resources.html
AUDIT TEAMS SHOULD:

- Verify the date of the certification of the submission in the Treasury DATA Act Broker is within the established timeframe determined by the Treasury DATA Act PMO, traditionally within 45 days of quarter end.

- Agencies that submit monthly still have up until 45 days of quarter end to certify data.
Navigate to Published DATA Act Submissions
Navigate to Published DATA Act Submissions
Click on the Calendar Icon to the Right
Identify Reporting Dates for Comparison

Submission History

Your Agency & Reporting Period

Published by

Certifier

DATE

Published by

Certifier

Date

Certify History

Certifier

Date

List of All Files

Click to Download Individual Files

Started date

Submitted date

Certified date
Obtain Reporting Schedule – Select Period

https://www.fiscal.treasury.gov/data-transparency/resources.html

- DATA Act Reporting Submission Dates FY19
- DATA Act Reporting Submission Dates FY20
- DATA Act Reporting Submission Dates FY21
Compare Quarterly & Monthly Dates as Applicable

### Quarterly DATA Act Reporting Schedule

<table>
<thead>
<tr>
<th>Period</th>
<th>Period End Date</th>
<th>GTAS Reporting Window</th>
<th>Agency Deadline for Program Activities</th>
<th>DATA Act Certification Start Date</th>
<th>DATA Act Submission Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarter 4 (July-Sept)</td>
<td>September 30, 2020</td>
<td>Tuesday, October 6, 2020</td>
<td>Thursday, October 1, 2020</td>
<td>Monday, October 19, 2020</td>
<td>Monday, November 16, 2020</td>
</tr>
</tbody>
</table>

### Monthly Reporting Window Schedule

<table>
<thead>
<tr>
<th>Period</th>
<th>Period End</th>
<th>GTAS Reporting Window</th>
<th>Agency Deadline for Program Activities</th>
<th>DATA Act Submission Start Date</th>
<th>DATA Act Monthly Due Date</th>
<th>DATA Act Certification Date</th>
</tr>
</thead>
</table>
COMPLETENESS OF SUMMARY LEVEL DATA

- **Assess** the completeness of File A by selecting all summary-level data from File A and matching the TAS and applicable financial elements to the agency’s GTAS SF-133.

- **Compare** the data in File B to the TASs listed in File A (if File A is complete) and determine if all TASs in File A are accounted for in File B.

- **Verify** that the totals of File A and B are equal.

- **Verify** that all program activity names and codes from File B match the names and codes defined in the MAX Collect repository.
SUITABILITY OF FILE C FOR SAMPLE SELECTION

If the agency submitted File C, assess the sufficiency of the agency’s method of determining whether File C is complete and contains all transactions and linkages that should be included.

Remove rows with any outlays from File C. Outlay records are those rows in File C without a transaction obligated amount (obligation). Outlays will not be part of the suitability or statistical sample testing and will be tested separately in Section 750.
SUITABILITY OF FILE C FOR SAMPLE SELECTION

➤ Assess the linkage of File C to File B by tracing the TAS, object class, and program activity data elements from File C to File B to ensure they exist in File B.

➤ Assess the linkage between File C and Files D1/D2 by tracing the Award ID Numbers that exist in File C to Files D1/D2 and vice versa.
SUITABILITY OF FILE C FOR SAMPLE SELECTION

➢ Valid situations where awards do not link between Files D1/D2
  ❑ Awards under the micro-purchase threshold (MPT) and deviations from award amounts due to discounts, penalties, and interest.
  ❑ Awards that contain no cost modifications, such as extending the period of performance, would be reported in Files D1/D2 but not in File C.

➢ If File C is not suitable for sampling, a single sample should be derived from combining Files D1 and D2.
DATA ELEMENT TESTING
SAMPLE SELECTION – FILE C IS SUITABLE

SELECT A STATISTICALLY VALID SAMPLE FROM FILE C.

- Remove ALL Gross Outlay Amount By Award_CPE Rows (Outlays) from File C BEFORE selecting sample.

- Select Sample Based on Criteria Outlined in the Guide (Section 720).
  - Confidence level
  - Sample Precision
  - Error rate criteria
  - Sample size
  - Sample unit
SAMPLE SELECTION – FILE C IS **NOT** SUITABLE

SELECT ONE STATISTICALLY VALID SAMPLE FROM FILES D1/D2

- Combine Files D1 & D2 into a **single** population.
- Select Sample Based on Criteria Outlined in the Guide (Section 720).
  - Confidence level
  - Sample precision
  - Error rate criteria
  - Sample size
  - Sample unit
DATA ELEMENTS - THE BASICS

- **DATA Elements** - Evaluate based on definitions in the Guide.
  - Completeness
  - Accuracy
  - Timeliness

- **Authoritative Source** - Consult Crosswalks
  - File D1 – Attachment #1
  - File D2 – Attachment #2

- **FAQs** – Section 740.02

Completeness, accuracy, and timeliness of data elements will be tested independently of each other but may overlap.
DATA ELEMENTS - THE BASICS

- **Optional Data Elements**
  - If reported, test for accuracy, completeness, and timeliness
  - If not reported, considered not applicable

- **Errors Not Attributable to Agency**
  - Third-party systems (i.e. SAM, DATA Act Broker)
  - Include in error count
  - Results can be summarized and described separately in the report.
DATA ELEMENTS - THE BASICS

➢ Statistical Sample
  ★ Three projectable error rates
  ★ Include in Quality Scorecard

➢ Non-Statistical Sample – COVID-19 Outlays
  ★ Only applicable to COVID-funded agencies
  ★ Only test for File C data elements
  ★ Include results in Quality Scorecard
Completeness

For each of the required data elements that should have been reported, the data element was reported in the appropriate File.
COMPLETENESS – TESTING

Is it required to be reported?

- **Not required** - Not applicable (N/A)
- **Required** - Is something there?
  - ★ No data present - Incomplete
  - ★ Data present - Complete

FAQ
If an element is **incomplete**, it is also **inaccurate**.
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 authoritative source record.
ACCURACY - TESTING

Is it consistent with the authoritative source record?

Is it in accordance with DAIMS RSS, IDD and the online data dictionary?

FAQ
If an optional data element is incorrectly reported, it is still an error.
TIMELINESS – DATA ELEMENTS

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, FAR, Federal Procurement Data System – Next Generation (FPDS-NG), Financial Assistance Broker Submission (FABS) and DAIMS).
TIMELINESS - TESTING

File D1 Elements Timeliness

FPDS-NG must be posted within 3 business days after contract award in accordance with the FAR Part 4.604.

File D2 Elements Timeliness

Financial assistance award data elements should be reported no later than 30 days after award, in accordance with FFATA.

FAQ

If Files D1/D2 Data Elements are late, they are **untimely**, but may still be complete and accurate.
COVID-19 OUTLAYS - NON-STATISTICAL SAMPLE

GROSS OUTLAY AMOUNT BY AWARD_CPE

- Required for all COVID-19 funded Agencies as of the June 2020 reporting period
- Have a blank ‘Transaction Obligated Amount’
- Will NOT have a corresponding File D record
- Running total
- Monthly, ongoing regardless of current actions
COVID-19 OUTLAYS NON-STATISTICAL SAMPLE

AGENCIES WITH COVID-19 FUNDING

➢ Select a NON-STATISTICAL sample of COVID-19 Outlays from File C

➢ Sample size can be determined based on amount of data

➢ Number of records should be sufficient to provide examples within each category of the criteria (i.e., dollar amount) used to design the sample
COVID-19 OUTLAYS - TESTING

ASSESS NON-STATISTICAL SAMPLE OF COVID-19 OUTLAYS

- Since Outlays do not have a corresponding File D record, evaluate for File C elements only (excluding ‘Transaction Obligated Amount’).
- Evaluate the following File C Data Elements for completeness, accuracy, and timeliness:
  - Parent Award ID
  - PIID/FAIN
  - Object Class
  - Appropriations Account
  - Program Activity
  - Outlay
  - DEFC
- Testing Spreadsheet – COVID-19 Outlay Tab
- Quality Scorecard – Incorporates COVID-19 Outlay testing results as applicable.
AD HOC REPORTS
AD-HOC CONTRACT REPORT INSTRUCTIONS

• On October 17, 2020, FPDS ad-hoc reports transitioned to beta.SAM.gov.

• Users must create an account at beta.SAM.gov to access ad-hoc reports.

• Individual contract action reports can still be obtained from FPDS.gov.

• Guides and videos are available at https://beta.sam.gov/help/contract-data.

• OIGs must assess the timeliness of File D1 records by comparing the “Approved Date” field – only available on the ad-hoc report – to the “Date Signed” field.

• FAR Section 4.604 requires agencies to report procurement awards in FPDS within 3 business days after the date that the contract award was signed.

• Contracts awarded in emergency situations (FAR Part 18) or urgent and compelling situations (FAR Part 6) have 30 calendar days.
Last Modified Date is a good first step... but what if it was modified again after reporting window? Create ad hoc report to get original approved (posting) date.

FPDS-NG must be posted within 3 business days after contract award in accordance with the FAR Part 4.604.
AD-HOC CONTRACT REPORT INSTRUCTIONS

1. Sign In
2. Select
3. Select Data Bank
4. Select Contract Data
5. Select Ad Hoc
6. Select Award/IDV Information Report
7. Select "Create"
8. Select "New Report"
9. Select "Report Builder"
AD-HOC CONTRACT REPORT INSTRUCTIONS

1. Start Date for Date Signed
   Please Enter a Start Date for Date Signed

2. End Date for Date Signed
   Please Enter an End Date for Date Signed

3. Start Date for Last Modified Date
   Please Enter a Start Date for Last Modified Date

4. End Date for Last Modified Date
   Please Enter an End Date for Last Modified Date

5. Choose the attributes of the report (Required)
   Select the attributes to include on your report:
   This prompt requires at least one selection.
   Look in:
   - Search results:

   Search for:
   - Approved Date

   Available:
   - Approved By
   - Modification Number
   - Referenced IDV PIID
   - Date Signed
   - Approved Date

6. Choose the metrics of the report
   Select the metrics to include on your report:
   Look in:
   - Search results:
   - Search for:

   Available:
   - Dollars Obligated
   - Number of Actions
   - Number of Records
   - Base and All Options Value (Total Contract Value)
   - Base and Exercised Options Value

   Selected:
   - Base and All Options Value (Total Contract Value)
   - Base and Exercised Options Value

10. Enter Date
11. Enter Date
12. Enter Date
13. Enter Date
14. Search
15. Click to Add
16. Select & Add
AD-HOC CONTRACT REPORT INSTRUCTIONS

7. Qualify on any attribute
Please select the attribute filtering conditions for your report:

Available:
- Department and Agency Information
  - Contracting Agency ID
  - Contracting Agency Name
  - Contracting Department ID
  - Contracting Department Name

Selected:
- Contracting Department Name
- Select In List DEPT OF DEFENSE

17. Select each triangle to expand, then select your Contracting Dept Name and select arrow to add

18. Enter Name
19. Select Run Report

Ad-hoc reports are limited to 150,000 rows
SESSION 3

TESTING SPREADSHEET
ANALYSIS OF RESULTS & QUALITY ASSESSMENT
TESTING SPREADSHEET
TESTING SPREADSHEET - OVERVIEW

Benefits
- Promotes Uniformity Among IGs
- Improves Efficiency in Reporting
- Simplifies Roll-Up of Overall Results
- Recommended, but Not Required

Layout
- Instructions Tab
- PIID Testing Tab
- FAIN Testing Tab
- Summary Tab – Three Projectable Error Rates
- COVID-19 Outlay Testing Tab
TESTING SPREADSHEET – FEATURES

Features

★★ Alert Column – Missing or Invalid Entries
★★ Results Calculation Formulas – Locked
★★ References – Expandable Row 5
★★ Comments – Included in selected cells
★★ Supplemental Tests – Included on PIID & FAIN Testing Tabs (Far Right)
★★ N/A Indicator – Red Borders Around Potentially “N/A” Data Elements
SCORE VALUES

**Only Three Accepted Data Points for Statistical Testing**

1  = Exception (Incomplete, Inaccurate, Untimely)
0  = No Exception (Complete, Accurate, Timely)
n/a = Not Applicable

**Statistical Testing (1=Exception  0= No Exception  n/a=Not Applicable)**
This shows any blank or unrecognized data points.

Once all cells are complete and recognized, this number will be ‘0’ and will have grey highlighting and black font.

The Error Count fields contain locked formulas to calculate the testing results based on the Guide.

These are the fields to enter the results of DATA Act testing.
RESULTS CALCULATION – TESTING TABS

CALCULATIONS BY RECORD

➢ Each Record (Row)

★ Error rates for Completeness, Accuracy & Timeliness
★ Based on the number of required & optional/reported Data Elements.

➢ Example – Accuracy Calculation for Record #1

★ 46 Data Elements Reviewed
★ Calculation for Completeness:
★ \( \frac{22}{44} = 0.5 \times 100 = 50\% \)

<table>
<thead>
<tr>
<th>Required</th>
<th>43</th>
</tr>
</thead>
<tbody>
<tr>
<td>Optional/Reported</td>
<td>1</td>
</tr>
<tr>
<td>N/A</td>
<td>2</td>
</tr>
<tr>
<td>Inaccurate</td>
<td>22</td>
</tr>
</tbody>
</table>
# Results of PIID and FAIN Statistical Sample Testing

<table>
<thead>
<tr>
<th>Sample Record #</th>
<th>Total # DEs</th>
<th># Incomplete</th>
<th># Inaccurate</th>
<th># Untimely</th>
</tr>
</thead>
<tbody>
<tr>
<td>292</td>
<td>0</td>
<td>0</td>
<td>#DIV/0!</td>
<td>0</td>
</tr>
<tr>
<td>293</td>
<td>0</td>
<td>0</td>
<td>#DIV/0!</td>
<td>0</td>
</tr>
<tr>
<td>294</td>
<td>0</td>
<td>0</td>
<td>#DIV/0!</td>
<td>0</td>
</tr>
<tr>
<td>295</td>
<td>0</td>
<td>0</td>
<td>#DIV/0!</td>
<td>0</td>
</tr>
<tr>
<td>296</td>
<td>0</td>
<td>0</td>
<td>#DIV/0!</td>
<td>0</td>
</tr>
<tr>
<td>297</td>
<td>0</td>
<td>0</td>
<td>#DIV/0!</td>
<td>0</td>
</tr>
<tr>
<td>298</td>
<td>0</td>
<td>0</td>
<td>#DIV/0!</td>
<td>0</td>
</tr>
<tr>
<td>299</td>
<td>0</td>
<td>0</td>
<td>#DIV/0!</td>
<td>0</td>
</tr>
<tr>
<td>300</td>
<td>0</td>
<td>0</td>
<td>#DIV/0!</td>
<td>0</td>
</tr>
<tr>
<td>Total Errors</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Error Rate</td>
<td></td>
<td>#DIV/0!</td>
<td>#DIV/0!</td>
<td>#DIV/0!</td>
</tr>
</tbody>
</table>
RESULTS CALCULATION – SUMMARY TAB

PROJECTABLE ERROR RATES FOR SAMPLE POPULATION

Average of ‘error rates by record’ for sample records reviewed

- Completeness
- Accuracy
- Timeliness

Example – Projectable Accuracy Error Rate Calculation

<table>
<thead>
<tr>
<th>Record</th>
<th>Accuracy Error Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>#1</td>
<td>50%</td>
</tr>
<tr>
<td>#2</td>
<td>20%</td>
</tr>
<tr>
<td>#3</td>
<td>0%</td>
</tr>
</tbody>
</table>

\[(50+20+0)/3 = 23\% \text{ Inaccurate}\]
### Non-Statistical Testing

<table>
<thead>
<tr>
<th>Linkage Tests Between Files C and D1</th>
<th>Exception Amount File C / DE 53 Transaction Obligation Amount</th>
<th>Exception Amount File D1 / DE 13 Federal Action Obligation</th>
<th>Exception Amount File D1 / DE 14 Current Total Value of Award</th>
<th>Exception Amount File D1 / DE 15 Potential Total Value of Award</th>
</tr>
</thead>
<tbody>
<tr>
<td>Does the PIID in File C and D1 match?</td>
<td>Does the Parent Award ID in File C and D1 match?</td>
<td>Does the TOA in File C (DE 53) equal the inverse of the FAO amount in File D1 (DE 13)?</td>
<td>Exception Amount File C / DE 53 Transaction Obligation Amount</td>
<td>Exception Amount File D1 / DE 13 Federal Action Obligation</td>
</tr>
</tbody>
</table>

If DE 53 is not accurately reported in File C, calculate the absolute value of the delta between what was reported and what should have been reported in File C.
GETTING STARTED - TESTING TABS SET UP

- **Determine Rows Needed**
  - Based on number of statistical sample records
  - Separate tabs for PIIDs/FAINs

- **Unprotect Sheet**
  - Go to Review tab (top) and select Unprotect Sheet.

- **Add/Delete Rows As Needed**
  - Copy existing row and paste as new row.

- **Do NOT Add or Delete Columns**
  - To maintain integrity of formulas

- **Protect Sheet**
  - Go to Review tab and select Protect Sheet.
GETTING STARTED - SUMMARY TAB SET UP

- **Determine Rows Needed**
  - Based on total number of statistical sample records reviewed

- **Unprotect Sheet**
  - Go to Review tab (top) and select Unprotect Sheet.

- **Add/Delete Rows; Do NOT Add/Delete Columns**
  - Copy existing row and paste as new row.

- **Protect Sheet**
  - Go to Review tab and select Protect Sheet.

- **Link or Copy Data from PIID/FAIN Testing Tabs**
  - Agencies are responsible for ensuring proper linkage.
ANALYSIS OF RESULTS & QUALITY ASSESSMENT
ANALYSIS OF RESULTS & QUALITY ASSESSMENT

ANALYSIS OF RESULTS

- Data element analysis
- Dollar value-related data elements
- Errors not attributable to the agency

QUALITY ASSESSMENT - SCORECARD

- Overall objectives
- Walkthrough
ANALYSIS OF RESULTS
DATA ELEMENT ANALYSIS

- Number of Errors per Data Element
- Error Rate per Data Element
- Compare to DQP
ACCURACY OF DOLLAR-RELATED DATA ELEMENTS

➤ Determine Accuracy Based on Absolute Values

➤ Not Projectable
ERRORS NOT ATTRIBUTABLE TO THE AGENCY

- Include in calculations regardless of responsibility
- Notate separately in final report
- Generally, do not include in recommendations
- Communicate to CIGIE FAEC DATA Act Working Group prior to report issue
QUALITY SCORECARD
QUALITY ASSESSMENT - SCORECARD

- Quality of Data: Data that is complete, accurate, and timely, and includes statistical and non-statistical testing results.

- Purpose of the Scorecard
  - Provide government-wide consistency in the measure of quality
  - Assign quantifiable values to nonstatistical testing
  - Apply various weights to each item
SCORECARD LAYOUT

- **Tabs** - Mirror Sections in the CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act

- **Prompts** - Auditors will enter dates, numerical data, or select from drop-down lists.

- **Formulas** - Locked cells protect integrity of formulas.
Points - Maximum 100 points

Weighting - Statistical testing is weighted heavier.

Scores are automatically populated as auditors complete input tabs.
630 TIMELINESS OF AGENCY SUBMISSION

- Did the agency receive COVID funding?
- Monthly submission requirement for COVID-funded agencies
- Quarterly certification requirement for all agencies

<table>
<thead>
<tr>
<th>Auditor Input &amp; Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Did the agency receive COVID-19 funding for Fiscal Year 2020?</td>
</tr>
<tr>
<td>Complete Section B below. Do not enter any information in Section A.</td>
</tr>
</tbody>
</table>

**Section A**

<table>
<thead>
<tr>
<th>Auditor Input</th>
<th>Due Date</th>
<th>Date Submitted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Days Late (Submission)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Was the submission certified by the due date as established by the Treasury DATA Act PMO? | Yes |

**Score**

<table>
<thead>
<tr>
<th>Auditor Input</th>
<th>Due Date</th>
<th>Date Submitted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Days Late (Submission)</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

**Section B**

<table>
<thead>
<tr>
<th>Auditor Input</th>
<th>Due Date</th>
<th>Date Submitted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Days Late (Submission)</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

**Score**

<table>
<thead>
<tr>
<th>Auditor Input</th>
<th>Due Date</th>
<th>Date Submitted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Days Late (Submission)</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Auditor Input</th>
<th>Due Date</th>
<th>Date Submitted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Business Days Late (Submission)</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

| Was the submission certified by the due date as established by the Treasury DATA Act PMO? | Yes |
### 640 COMPLETENESS OF SUMMARY-LEVEL DATA (FILES A & B)

<table>
<thead>
<tr>
<th>Auditor Input, Scoring, &amp; Results</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Questions</strong> &amp; <strong>Results</strong></td>
</tr>
<tr>
<td><strong>(Choose answers from the drop down lists in the Auditor Input column.)</strong></td>
</tr>
<tr>
<td>1. Are all Treasury Account Symbols (TAS) from which funds are obligated (as reflected in the Government-wide Treasury Account Symbol (GTAS) SF-133) included (excepting Loan Financing Accounts)?</td>
</tr>
<tr>
<td>2. Select all summary-level data from File A and determine whether the following elements match the agency’s GTAS SF-133:</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>3. Are variances identified by the auditors between File A and the agency’s GTAS SF-133 clearly explained and documented by the agency?</td>
</tr>
<tr>
<td>4. Are all TASs in File A accounted for in File B?</td>
</tr>
<tr>
<td>5. Are the totals of File A and File B equal?</td>
</tr>
<tr>
<td>6. Are variances identified by the auditors between File A and File B clearly explained and documented by the agency?</td>
</tr>
<tr>
<td>7. Do all object class codes from File B match the codes defined in Section 83 of OMB Circular A-11?</td>
</tr>
<tr>
<td>8. Do all program activity names and codes from File B match the names and codes defined in the Max Collect repository?</td>
</tr>
<tr>
<td>9. Are variances identified by the auditors between File B and Section 83 of OMB Circular A-11 and the MAX Collect exercise clearly explained and documented by the agency?</td>
</tr>
<tr>
<td><strong>Total Score</strong></td>
</tr>
</tbody>
</table>
## 650 SUITABILITY OF FILE C FOR SAMPLE SELECTION

### Auditor Input

Enter whole number values in the highlighted box to right. Use drop down menus where provided.

<table>
<thead>
<tr>
<th>Measure</th>
<th>Rate/ Results</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rate of Object Class in File C and in File B</td>
<td>100.0% 1.67</td>
<td>1.67</td>
</tr>
<tr>
<td>Rate of DATA Act Broker warnings addressed</td>
<td>100.0% 1.67</td>
<td>1.67</td>
</tr>
<tr>
<td>Total</td>
<td>100.0% 1.67</td>
<td>1.67</td>
</tr>
</tbody>
</table>

### Scoring & Results

<table>
<thead>
<tr>
<th>Measure</th>
<th>Rate/ Results</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rate of Object Class in File C and in File B</td>
<td>100.0% 1.67</td>
<td>1.67</td>
</tr>
<tr>
<td>Rate of DATA Act Broker warnings addressed</td>
<td>100.0% 1.67</td>
<td>1.67</td>
</tr>
<tr>
<td>Total</td>
<td>100.0% 1.67</td>
<td>1.67</td>
</tr>
</tbody>
</table>

### Linkage between File C and File B

1. Number of unique Program Activities that exist in File C
2. Number of unique Object Classes that exist in File C
3. Number of unique TAS that exist in File C
4. Number of unique Object Classes in File C but not in File B
5. Number of unique Program Activities in File C but not in File B

### Linkage between File C and File D1

1. Number of unique Program Activities that exist in File C
2. Number of unique Object Classes that exist in File C
3. Number of unique TAS that exist in File C
4. Number of unique Object Classes in File C but not in File B
5. Number of unique Program Activities in File C but not in File B

### Linkage between File C and File D2

1. Number of unique Program Activities that exist in File C
2. Number of unique Object Classes that exist in File C
3. Number of unique TAS that exist in File C
4. Number of unique Object Classes in File C but not in File B
5. Number of unique Program Activities in File C but not in File B

### Complete Questions 11 and 12

Complete Questions 11 and 12

### Skip Questions 14 and 15

Skip Questions 14 and 15

### Continue to Question 2

Continue to Question 2
### Scoring & Results

<table>
<thead>
<tr>
<th>Measure</th>
<th>Rate/Results</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Match Rate C to File D1</td>
<td>100.0%</td>
<td>3.50</td>
</tr>
<tr>
<td>Match Rate C to File D2</td>
<td>100.0%</td>
<td>3.50</td>
</tr>
<tr>
<td>Section B</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Section C</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compliance to OMB M-17-04 for IG Ts</td>
<td>Not Applicable</td>
<td>NA</td>
</tr>
<tr>
<td>Total Score</td>
<td></td>
<td>7.00</td>
</tr>
</tbody>
</table>
740 DATA ELEMENT TESTING – STATISTICAL SAMPLE

- Error rates from Testing Spreadsheet are converted to correctness rates.
- Correctness rates are converted into points out of 100.
- For Accuracy:
  Error rate of 11% = correctness rate of 89%
  89% * 30 = 26.7 points

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Auditor Input</th>
<th>Correctness Rate</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Completeness</td>
<td>8.0%</td>
<td>92.0%</td>
<td>13.8</td>
</tr>
<tr>
<td>Accuracy</td>
<td>11.0%</td>
<td>89.0%</td>
<td>26.7</td>
</tr>
<tr>
<td>Timeliness</td>
<td>2.0%</td>
<td>98.0%</td>
<td>14.7</td>
</tr>
</tbody>
</table>

Testing Results
Completeness and Timeliness are valued up to 15 points each. Accuracy is valued up to 30 points.
• COVID-19-funded agencies

• Error rates from Testing Spreadsheet are converted to correctness rates, which are then converted to points.

### Auditor Input, Scoring, and Results

#### Testing Results

Completeness and Timeliness are valued up to 2 points each. Accuracy is valued up to 4 points.

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Auditor Input</th>
<th>Correctness Rate</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Completeness</td>
<td>5.0%</td>
<td>95.0%</td>
<td>1.9</td>
</tr>
<tr>
<td>Accuracy</td>
<td>7.0%</td>
<td>93.0%</td>
<td>3.7</td>
</tr>
<tr>
<td>Timeliness</td>
<td>9.0%</td>
<td>91.0%</td>
<td>1.8</td>
</tr>
<tr>
<td><strong>Total Score</strong></td>
<td></td>
<td></td>
<td><strong>7.4</strong></td>
</tr>
</tbody>
</table>
QUALITY SCORECARD TAB

Quality Score & Quality Level have been calculated.

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timeliness of Agency Submission</td>
<td>5.0</td>
</tr>
<tr>
<td>Completeness of Summary Level Data (Files A &amp; B)</td>
<td>10.0</td>
</tr>
<tr>
<td>Suitability of File C for Sample Selection</td>
<td>0.0</td>
</tr>
<tr>
<td>Record-Level Linkages (Files C &amp; D1/D2)</td>
<td>7.0</td>
</tr>
<tr>
<td>COVID-19 Outlay Testing Non-Statistical Sample</td>
<td>7.4</td>
</tr>
<tr>
<td>Completeness</td>
<td>13.8</td>
</tr>
<tr>
<td>Accuracy</td>
<td>26.7</td>
</tr>
<tr>
<td>Timeliness</td>
<td>14.7</td>
</tr>
</tbody>
</table>

**Quality Score**: Moderate 84.64
SESSION 4

QUALITY WALKTHROUGH
REPORT CONTENT
QUALITY SCORECARD
WALK-THROUGH
### QUALITY SCORECARD WALKTHROUGH

**Open Attachment 4**

**Quality Scorecard**

---

#### 630 Timeliness of Agency Submission

<table>
<thead>
<tr>
<th>Auditor Input</th>
<th>Section A</th>
<th>Section B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Did the agency receive COVID-19 funding for Fiscal Year 2020?</td>
<td>For Agencies Without COVID-19 Funding</td>
<td>For Agencies With COVID-19 Funding</td>
</tr>
<tr>
<td>Auditor Input</td>
<td>First Month of Fiscal Quarter</td>
<td>First Month of Fiscal Quarter</td>
</tr>
<tr>
<td></td>
<td>Second Month of Fiscal Quarter</td>
<td>Second Month of Fiscal Quarter</td>
</tr>
<tr>
<td></td>
<td>Third Month of Fiscal Quarter</td>
<td>Third Month of Fiscal Quarter</td>
</tr>
<tr>
<td></td>
<td>Due Date</td>
<td>Due Date</td>
</tr>
<tr>
<td></td>
<td>Date Submitted</td>
<td>Date Submitted</td>
</tr>
<tr>
<td></td>
<td>Business Days Late (Submission)</td>
<td>Business Days Late (Submission)</td>
</tr>
<tr>
<td>Results</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Was the submission certified by the due date as established by the Treasury DATA Act PMO?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Score</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Reference

01 The agency submission is considered timely when the submission by the agency to the DATA Act Broker is in accordance with the reporting schedule established by the Treasury DATA Act PMO.

Audit teams should determine the timeliness of the agency submission by verifying the date of the certification of the submission in the Treasury DATA Act Broker is within the established timeframe determined by the Treasury DATA Act PMO, traditionally within 45 days of quarter end.

02 Starting with the June 2020 reporting period, agencies with COVID-19 funds are required to submit spending data monthly and attest that they meet the reporting requirements under the DATA Act and OMB M-20-23 and that the reported data was produced following the agency’s normal practices and procedures. Although these agencies are reporting monthly, SAOs are required to certify the data quarterly, on the same 45-day schedule as non-COVID agencies.

As applicable, audit teams should determine the timeliness of monthly submissions and quarterly certifications. The monthly and quarterly reporting submission dates can be found at [https://www.fiscal.treasury.gov/data-transparency/resources.html](https://www.fiscal.treasury.gov/data-transparency/resources.html) under "Updates."

Extensions granted to an agency by OMB or the Treasury DATA Act PMO should be supported by documentation from OMB or the Treasury DATA Act PMO to the agency.
REPORTING – SECTIONS

• Non-Statistical & Statistical Results
• Overall Determination of Quality
• Implementation & Use of Data Standards
• Other Report Content & Standard Reporting Language
• Deadline & Transmittal Information
REPORTING – HIGHLIGHTS

Non-Statistical Results – Section 910
• Timeliness of the Agency Submission (Section 630)
• Completeness of Summary-Level Data (Files A and B) (Section 640)
• Suitability of File C for Sample Selection (Section 650)
• Record-Level Linkages (Files C and D1/D2) (Section 730)
• COVID-19 Outlay Testing – Non-Statistical Sample (Section 750)

Statistical Results – Section 920
• Projected error rates for completeness, accuracy, and timeliness
• Supplemental (non-projected) reporting of results of data sampled
  ✔ Data Element Analysis
  ✔ Analysis of the Accuracy of Dollar Value-related Data Elements
  ✔ Analysis of Errors in Data Elements Not-Attributable to the Agency
IG reports should include explanations for incomplete data. Where practicable, quantify the following:

• Estimated dollar amounts by data element that were not included in the agency submission for PIID and/or FAIN transactions and any impact to the completeness and quality of the submission.

• Percentage of agency spending that was not reported and any impact to quality of the submission.

• Estimated number of transactions missing and any impact to the quality of the submission.
DATA ELEMENT ANALYSIS

Example

➢ The analysis of results by data elements can be reported using the example in Appendix 8.

➢ The audit team may want to sort the results by error rate to provide the stakeholders with easy to discern information regarding which data elements were determined to have the highest instances of error.

➢ Additionally the report should discuss whether the results are consistent with the risks identified in the agency’s DQP.
DOLLAR VALUE-RELATED ELEMENTS

Example

<table>
<thead>
<tr>
<th>PIID/FAIN</th>
<th>Data Element</th>
<th>Accurate</th>
<th>Not Accurate</th>
<th>Not Applicable</th>
<th>Total Tested</th>
<th>Error Rate</th>
<th>Absolute Value of Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>DE 11</td>
<td>Federal Action Obligation</td>
<td>365</td>
<td>0</td>
<td>6</td>
<td>371</td>
<td>0%</td>
<td>$</td>
</tr>
<tr>
<td>DE 14</td>
<td>Current Total Value Of Award</td>
<td>361</td>
<td>1</td>
<td>9</td>
<td>371</td>
<td>0%</td>
<td>$120,000</td>
</tr>
<tr>
<td>DE 15</td>
<td>Potential Total Value Of Award</td>
<td>367</td>
<td>1</td>
<td>3</td>
<td>371</td>
<td>0%</td>
<td>$120,000</td>
</tr>
<tr>
<td>DE 53</td>
<td>Obligation</td>
<td>300</td>
<td>50</td>
<td>21</td>
<td>371</td>
<td>14%</td>
<td>$500,000</td>
</tr>
<tr>
<td>DE 11</td>
<td>Federal Action Obligation</td>
<td>14</td>
<td>0</td>
<td>0</td>
<td>14</td>
<td>0%</td>
<td>$</td>
</tr>
<tr>
<td>DE 12</td>
<td>Non-Federal Funding Amount</td>
<td>0</td>
<td>0</td>
<td>14</td>
<td>14</td>
<td>0%</td>
<td>$</td>
</tr>
<tr>
<td>DE 13</td>
<td>Amount of Award</td>
<td>14</td>
<td>0</td>
<td>0</td>
<td>14</td>
<td>0%</td>
<td>$</td>
</tr>
<tr>
<td>DE 14</td>
<td>Current Total Value Of Award</td>
<td>14</td>
<td>2</td>
<td>0</td>
<td>14</td>
<td>14%</td>
<td>$800</td>
</tr>
<tr>
<td>DE 53</td>
<td>Obligation</td>
<td>5</td>
<td>1</td>
<td>0</td>
<td>6</td>
<td>17%</td>
<td>$400</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>1,440</strong></td>
<td><strong>55</strong></td>
<td><strong>53</strong></td>
<td><strong>1,546</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Errors in Data Elements Not Attributable to the Agency

<table>
<thead>
<tr>
<th>PIID/FAIN</th>
<th>Data Element</th>
<th>Attributed to</th>
</tr>
</thead>
<tbody>
<tr>
<td>PIID</td>
<td>DE 14 Current Total Value Of Award</td>
<td>Treasury’s DATA Act Broker Extracting from FPDS-NG</td>
</tr>
<tr>
<td>PIID</td>
<td>DE 5 Legal Entity Address</td>
<td>FPDS-NG Extracting from SAM</td>
</tr>
<tr>
<td></td>
<td>Legal Entity Address State Description</td>
<td></td>
</tr>
<tr>
<td>PIID</td>
<td>DE 16 Award Type</td>
<td>Treasury’s DATA Act Broker Extracting from FPDS-NG</td>
</tr>
<tr>
<td></td>
<td>IDV Type</td>
<td></td>
</tr>
<tr>
<td>FAIN</td>
<td>DE 5 Legal Entity Address</td>
<td>Treasury’s DATA Act Broker Extracting from FABS</td>
</tr>
<tr>
<td></td>
<td>Legal Entity Address State Description</td>
<td></td>
</tr>
<tr>
<td>FAIN</td>
<td>DE 30 Primary Place of Performance Address</td>
<td>Treasury’s DATA Act Broker Extracting from FABS</td>
</tr>
<tr>
<td></td>
<td>Primary Place of Performance County Name</td>
<td></td>
</tr>
</tbody>
</table>
Overall Determination of Quality – Section 930

- Include a summary that clearly states the results of quality per the DATA Act Quality Scorecard (non-statistical and statistical results) in Section 820.

Example: Based on the results of our statistical and non-statistical testing for (Agency’s) DATA Act audit for FY XX quarter X, (Agency) scored XX points, which is a quality rating of [Excellent/Higher/Moderate/Lower].
IMPLEMENTATION & USE OF DATA STANDARDS

Section 940

- Clearly state whether the agency has implemented and used the government-wide data standards to successfully submit the spending data to the Treasury’s DATA Act Broker (Section 500).
Section 950

- **Government Auditing Standards**
- **Disclose** any deviations from the guide, the reason for deviation, and the impact on the overall quality score.
- **Include** a summary of work performed related to FSSPs.
- **Include** comparative results for data elements tested in different years using the example in Appendix 9 to assist stakeholders in identifying changes in data quality.
DUE DATE & TRANSMITTAL

Standard Reporting Language – Section 960

• Example verbiage for IGs to use in creating their reports

Deadline & Transmittal Information – Section 970

• Make publicly available on or before November 8, 2021.
• Distribute to the following:
  ✓ Senate Committee on Homeland Security and Governmental Affairs
  ✓ House Committee on Oversight and Reform
  ✓ Senate Committee on the Budget
  ✓ House Committee on the Budget
  ✓ GAO
  ✓ Treasury OIG
QUESTIONS & WRAP UP

DATA Act Mailbox

DataAct@oig.treas.gov