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# DATA Act Required Review Workshop



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## *What We'll Talk About Today—*

- Overview of the DATA Act
  - ✓ IG Oversight Requirements
  - ✓ Addressing the IG Date Anomaly
  - ✓ FAEC DATA Act Working Group
  - ✓ OMB/Treasury Issued Guidance
  
- Treasury/OMB Updates
  
- Required Review Guide Walkthrough
  
- Contracting DATA Act Oversight Engagements

# DATA Act Overview

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## Digital Accountability and Transparency Act of 2014

- Expands Section 3 of the Federal Funding Accountability and Transparency Act (FFATA) of 2006 to increase accountability and transparency in Federal spending.

## General Requirements:

- By May 2015 – OMB/Treasury to issue Government-wide financial data standards
- By May 2017 – Agencies to report financial data on USASpending.gov in accordance with OMB/Treasury established data standards
- By May 2018 – OMB/Treasury to ensure that the established data standards are applied to the data reported on USASpending.gov

# Oversight Requirements

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## Agency Inspectors General

- *In consultation with GAO*, review a statistically valid sampling of the spending data submitted by the Federal agency
- Submit to Congress and make publically available, a report assessing
  - completeness, accuracy, timeliness, and quality of the data sampled
  - implementation and use of Data Standards by the Federal agency
- 3 reviews due November 2016, November 2018, November 2020

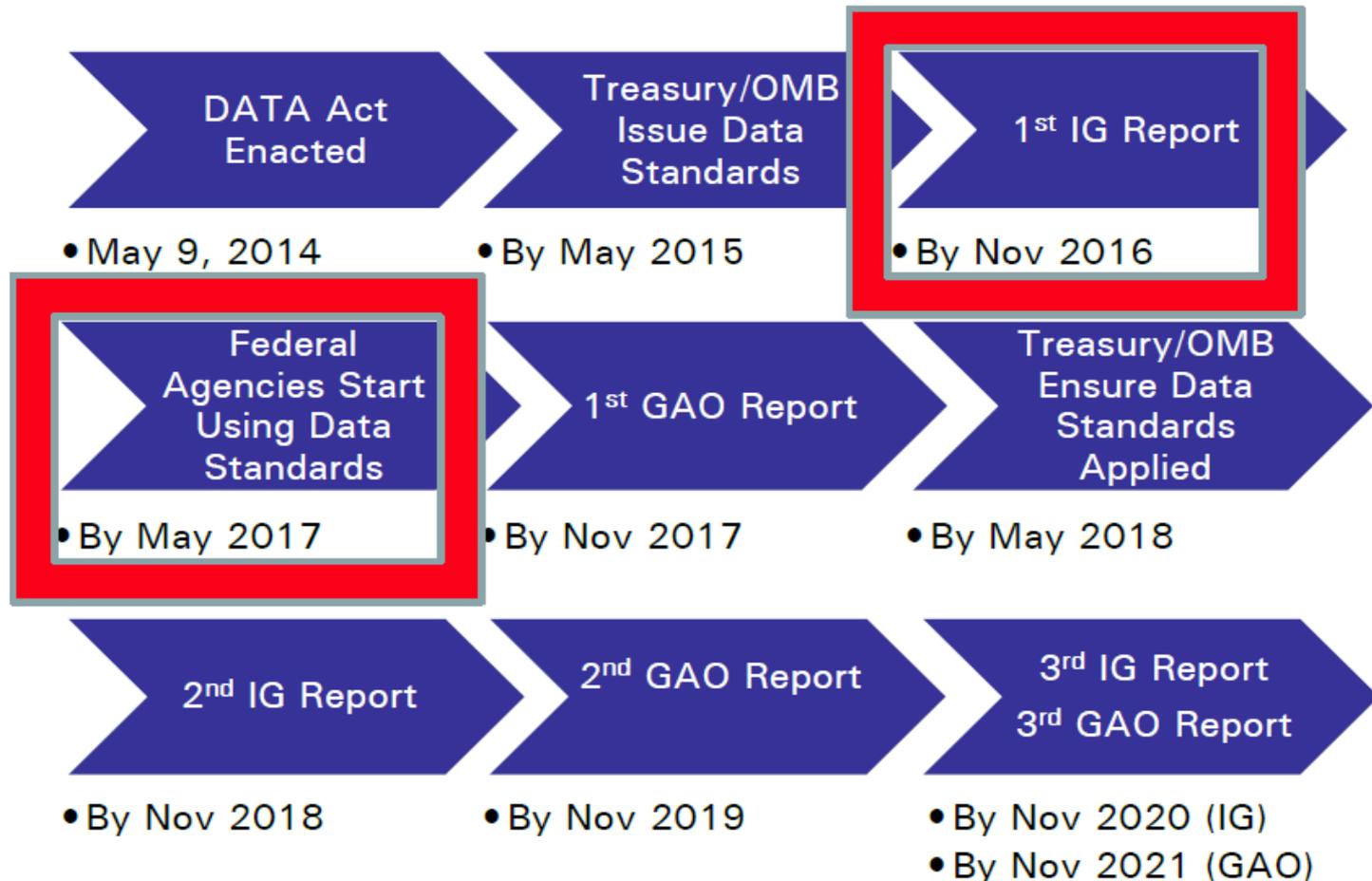
# Oversight Requirements

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## Comptroller General Requirements

- Submit to Congress and make publically available, a report assessing and comparing
  - completeness, accuracy, timeliness, and quality of the data submitted to USASpending.gov (or a successor system) by Federal agencies
  - implementation and use of Data Standards by the Federal agencies
- 3 reviews due November 2017, November 2019, November 2021

# Date Anomaly



# FAEC DATA Act Working Group

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## ➤ Mission

*Assist the IG Community in understanding and meeting its DATA Act oversight requirements by (1) serving as a working level liaison with Treasury, (2) consulting with the Government Accountability Office, (3) developing a common review approach and methodology, and (4) coordinating key communications with other stakeholders.*

- Stood up January 2015
- Over 140 members from 38 OIGs
- Established consultative protocol with GAO (e.g., meet monthly)
- Defined and communicated strategy for IG reporting anomaly

# Addressing the IG Date Anomaly and Readiness Reviews

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- **CIGIE Letter to Congress (December 22, 2015)**
  - first agency IG report pushed back 1 year, to **November 2017**; subsequent reports to follow in November 2019 and November 2021
  - encourage IGs to perform DATA Act “readiness reviews”

# FAEC DATA Act Working Group

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- Developed and updated the common methodology for performing “readiness reviews”
  - 46 readiness reviews initiated to date
    - ✓ 36 readiness reviews issued
    - ✓ 10 readiness reviews to be issued
  
- Developed the common methodology for required reviews
  
- Next steps
  - Obtain feedback from the IG community and GAO on best practices/lessons learned from completing required reviews

# Readiness Reviews Issued

OIGs of the Departments of			
Agriculture	Energy	the Interior – Interior Business Center (FSSP)	the Treasury
Commerce	Health & Human Services	Justice	
Defense	Housing & Urban Development	Labor	
Education	the Interior	Transportation	

# Readiness Reviews Issued

<b>OIGs of Other Federal Agencies</b>			
Appalachian Regional Commission	Export-Import Bank	Government Accountability Office	Office of Personnel Management
Commodity Futures Trading Commission	Federal Deposit Insurance Corporation	U.S. International Trade Commission	Railroad Retirement Board
Consumer Finance Protection Bureau	Federal Election Commission	National Credit Union Association	Security Exchange Commission
Corporation for National and Community Service	Federal Labor Relations Authority	National Labor Relations Board	Small Business Administration
Defense Nuclear Facilities Safety Board	Federal Maritime Commission	National Science Foundation	Social Security Administration
Environmental Protection Agency	General Services Administration	Nuclear Regulatory Commission	

# Readiness Reviews to be Issued

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<b>OIGs of the Departments of</b>	
Homeland Security	the Treasury – Treasury Inspector General for Tax Administration
the Treasury – Administrative Resource Center (FSSP)	Department of Veteran Affairs
<b>OIGs of Other Federal Agencies</b>	
Agency for International Development	Federal Trade Commission
Denali Commission	Gulf Coast Ecosystem Restoration Council
Federal Communication Commission	Millennium Challenge Corporation

# GAO's Capping Report of Readiness Reviews

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- entrance conference held on January 17, 2017
- objectives/key questions:
  1. What were the types and scope of readiness reviews issued by the OIG community as of January 31, 2017?
  2. What did the OIGs report indicate about their agencies' efforts to meet the May 2017 reporting deadline?
  3. To what extent has OMB and Treasury used or plan to use the results of the OIG readiness reviews to assist in their monitoring of agencies implementation of the DATA Act?
- exit conference and briefing planned for March 28, 2017 at the CIGIE Audit Committee meeting

# GAO's Capping Report of Readiness Reviews

## Agency OIG Readiness Review Reports GAO Obtained and Reviewed

<b>CFO Act agencies</b>	<b>Non-CFO Act agencies</b>
Department of Defense	Appalachian Regional Commission
Department of Education	Commodity Futures Trading Commission
Department of Energy	Consumer Financial Protection Bureau
Department of Health and Human Services	Defense Nuclear Facilities Safety Board
Department of Housing and Urban Development	Export - Import Bank
Department of the Interior	Federal Deposit Insurance Corporation
Department of Justice	Federal Election Commission
Department of Labor	Federal Labor Relations Authority
Department of Transportation	Federal Maritime Commission
Department of the Treasury	National Credit Union Administration
Environmental Protection Agency	National Labor Relations Board
General Services Administration	Railroad Retirement Board
National Science Foundation	Securities & Exchange Commission
Nuclear Regulatory Commission	U.S. International Trade Commission
Small Business Administration	
Social Security Administration	

# OMB/Treasury Issued Guidance

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## **OMB M-15-12 *issued May 8, 2015***

- provides guidance to Federal agencies on current reporting requirements pursuant to the DATA Act
- also requires agencies to develop DATA Act implementation plans

### **Requirements for Agency Implementation Plans**

- identify a Senior Accountable Official (SAO)
- estimate resource requirements
- propose an implementation timeline
- identify any foreseeable challenges and resolutions
- agencies that have Federal Shared Service Providers (FSSPs) should include anticipated costs and timelines necessary to implement this guidance
- *for agencies moving to FSSPs, implementation plans should align with the move to a FSSP*

# OMB/Treasury Issued Guidance

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## DATA Act Implementation Playbook

*Version 1.0 issued May 8, 2015 concurrently with OMB M-15-12*

*Version 2.0 issued June 24, 2016*

- informational guidance to assist agencies with fulfilling the requirements of the DATA Act
  
- describes eight key steps that, if followed together, should help agencies leverage existing capabilities to drive implementation of the DATA Act
  - ✓ each step includes a series of checklists that can be utilized by agencies as appropriate

# OMB/Treasury Issued Guidance

## DATA Act Implementation Playbook *version 2.0*, Agency 8-Step Plan

### Steps for Agencies

**1) Organize team**

*Create an agency DATA Act work group including impacted communities (e.g., CIO, Budget, Accounting, etc.) and identify Senior Accountable Official*

**2) Review elements**

*Review list of DATA Act elements and participate in data definitions standardization*

**3) Inventory data**

*Perform inventory of agency data and associated business processes*

**4) Design & strategize**

*Plan changes (e.g., adding Award IDs to financial systems) to systems and business processes to capture data that are complete multi-level (e.g., Summary and award detail) fully-linked data*

**5) Prepare Data for Submission to the Broker**

*Implement system changes and extract data (includes mapping of data from agency schema to the DATA Act Schema) iteratively*

**6) Test Broker implementation**

*Test Broker outputs to ensure data are valid iteratively*

**7) Update systems**

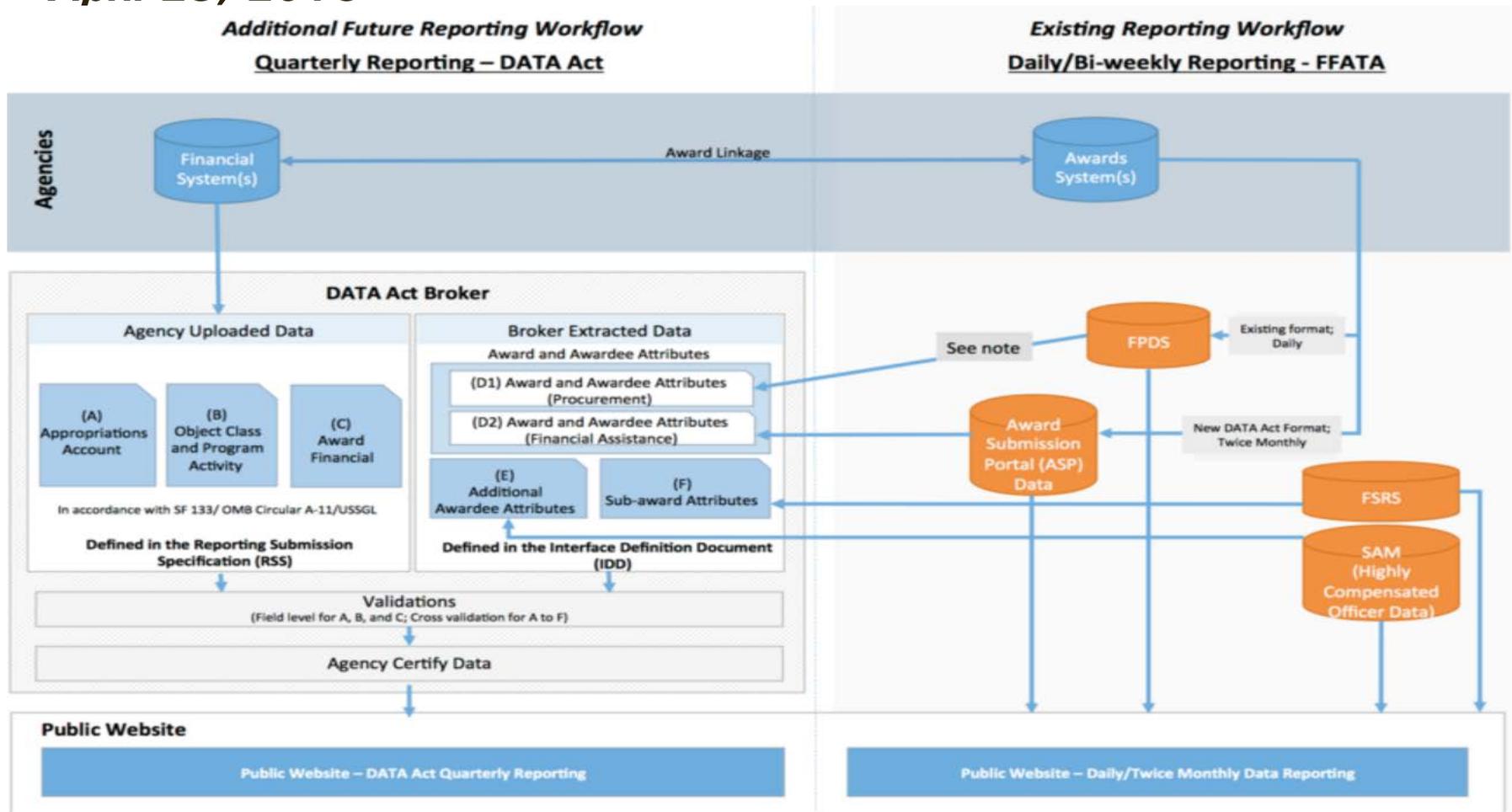
*Implement other changes iteratively (e.g., establish linkages between program and financial data, capture any new data)*

**8) Submit data**

*Update and refine process (repeat 5-7 as needed)*

# OMB/Treasury Issued Guidance

## DATA Act Information Model Schema (DAIMS) version 1.0 *issued April 29, 2016*



Note: For May 2017 implementation, D1 will be extracted from the USAspending site which pulls data from FPDS daily. D1 will be pulled from FPDS directly in the long term.

# OMB/Treasury Issued Guidance

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## OMB Management Procedures Memo No. 2016-03 *issued May 3, 2016*

- provides additional guidance to Federal agencies on reporting requirements pursuant to the DATA Act including:
  - new federal prime award reporting requirements
    - ✓ Award ID linkage by January 1, 2017
  - quarterly SAO certification requirement
    - ✓ SAO assurance over data submitted to USASpending.gov
- authoritative sources for reporting pursuant to FFATA

# OMB/Treasury Issued Guidance

## OMB Management Procedures Memo No. 2016-03, cont'd.

### Authoritative Sources for Reporting Pursuant to FFATA

<b>Data</b>	<b>Authoritative Source</b>	<b>Action Required by Agency</b>
Federal non-financial procurement awards	Federal Procurement Data System-Next Generation (FPDS-NG)	None
Appropriations account summary-level financial data	OMB SF-133	Data Matching with Authoritative Source
Object class	Section 83 of OMB Circular A-11	Data Matching with Authoritative Source
Program activity codes and names	President's Budget	Data Matching with Authoritative Source
Financial assistance awardees required to register in SAM	System for Award Management (SAM)	Data Matching with Authoritative Source
Subaward information	FFATA Subaward Reporting System (FSRS)	None
Executive compensation	SAM	None

# OMB/Treasury Issued Guidance

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## Frequently Asked Questions (FAQs) *issued May 18, 2016 via Max.gov*

- provides information to assist agencies in determining whether they are required to comply with the DATA Act
  - any Federal agency (“Executive agency” as defined by 5 USC § 105) submitting data that OMB posts on its SF-133 Report on Budget Execution and Budgetary Resources is required to comply with the DATA Act, including the 24 Chief Financial Officer (CFO) Act agencies
  - includes Included a list of agencies and other entities that submitted OMB SF-133 reports for fiscal year ( FY) 2016 1<sup>st</sup> quarter

# OMB/Treasury Issued Guidance

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## Frequently Asked Questions (FAQs) *issued May 18, 2016 via Max.gov, cont'd*

- **5 USC § 105** - An Executive agency consists of:
  - each Executive Department
  - each Government Corporation
  - each Independent establishment in the executive branch (except the United States Postal Service or the Postal Regulatory Commission)
  - the Government Accountability Office (GAO)

# OMB/Treasury Issued Guidance

## Frequently Asked Questions (FAQs) issued May 18, 2016 via Max.gov, cont'd

### List of agencies that submitted OMB SF-133 reports for FY 2016 1<sup>st</sup> quarter

Summary Status of GTAS S  
Reporting Period:

Summary Status of GTAS S  
Reporting Peri

Summary Status of GTAS  
Reporting Peri

**Agency**

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Legislative Branch

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Judicial Branch

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Department of Agriculture  
Department of Commerce  
Department of Defense--Military Programs  
Department of Education  
Department of Energy  
Department of Health and Human Services  
Department of Homeland Security  
Department of Housing and Urban Development  
Department of the Interior  
Department of Justice  
Department of Labor  
Department of State  
Department of Transportation  
Department of the Treasury  
Department of Veterans Affairs

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Corps of Engineers--Civil Works  
Other Defense Civil Programs  
Environmental Protection Agency  
Executive Office of the President  
General Services Administration  
International Assistance Programs  
National Aeronautics and Space Administration  
National Science Foundation  
Office of Personnel Management  
Small Business Administration  
Social Security Administration

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Access Board  
Administrative Conference of the United States  
Advisory Council on Historic Preservation  
Appalachian Regional Commission  
Barry Goldwater Scholarship and Excellence in Education Foundati  
Broadcasting Board of Governors  
Bureau of Consumer Financial Protection  
Central Intelligence Agency  
Chemical Safety and Hazard Investigation Board  
Christopher Columbus Fellowship Foundation  
Commission of Fine Arts  
Commission on Civil Rights  
Committee for Purchase from People Who Are Blind or Severely Dis  
Commodity Futures Trading Commission  
Consumer Product Safety Commission

**Agency**

Corporation for National and Community Service  
Corporation for Public Broadcasting  
Corporation for Travel Promotion  
Council of the Inspectors General on Integrity and Efficiency  
Court Services and Offender Supervision Agency for the District  
Defense Nuclear Facilities Safety Board  
Delta Regional Authority  
Denali Commission  
District of Columbia  
Election Assistance Commission  
Equal Employment Opportunity Commission  
Export-Import Bank of the United States  
Farm Credit Administration  
Farm Credit System Insurance Corporation  
Federal Communications Commission  
Federal Deposit Insurance Corporation  
Federal Drug Control Programs  
Federal Election Commission  
Federal Financial Institutions Examination Council  
Federal Housing Finance Agency  
Federal Labor Relations Authority  
Federal Maritime Commission  
Federal Mediation and Conciliation Service  
Federal Mine Safety and Health Review Commission  
Federal Trade Commission  
Gulf Coast Ecosystem Restoration Council  
Harry S Truman Scholarship Foundation  
Indian Law and Order Commission  
Institute of American Indian and Alaska Native Culture and Arts  
Institute of Museum and Library Services  
Intelligence Community Management Account  
International Trade Commission  
James Madison Memorial Fellowship Foundation  
Japan-United States Friendship Commission  
Legal Services Corporation  
Marine Mammal Commission  
Merit Systems Protection Board  
Military Compensation and Retirement Modernization Commission  
Morris K. Udall and Stewart L. Udall Foundation  
National Archives and Records Administration  
National Capital Planning Commission  
National Council on Disability  
National Credit Union Administration  
National Endowment for the Arts  
National Endowment for the Humanities  
National Labor Relations Board  
National Mediation Board  
National Railroad Passenger Corporation Office of Inspector Gene  
National Transportation Safety Board

**Agency**

Neighborhood Reinvestment Corporation  
Northern Border Regional Commission  
Nuclear Regulatory Commission  
Nuclear Waste Technical Review Board  
Occupational Safety and Health Review Commission  
Office of Government Ethics  
Office of Navajo and Hopi Indian Relocation  
Office of Special Counsel  
Office of the Fed Coordinator for Alaska Natural Gas Transportat  
Other Commissions and Boards  
Patient-Centered Outcomes Research Trust Fund  
Postal Service  
Presidio Trust  
Privacy and Civil Liberties Oversight Board  
Public Defender Service for the District of Columbia  
Railroad Retirement Board  
Recovery Accountability and Transparency Board  
Securities and Exchange Commission  
Smithsonian Institution  
State Justice Institute  
Surface Transportation Board  
Tennessee Valley Authority  
United States Court of Appeals for Veterans Claims  
United States Enrichment Corporation Fund  
United States Holocaust Memorial Museum  
United States Institute of Peace  
United States Interagency Council on Homelessness  
Vietnam Education Foundation  
United States Railway Association

**Government-wide Totals**

**Executive Branch Agency Totals**

# OMB/Treasury Issued Guidance

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## OMB M-17-04 *issued November 4, 2016*

- provides additional guidance to Federal agencies to support the technical operationalization of reporting to USASpending.gov in accordance with the DATA Act, and in furtherance of Federal spending transparency specifies:
  - reporting financial information involving intragovernmental transfers (IGTs) (including allocation transfers and buy/sell transactions)
  - reporting financial assistance awards containing personal identifiable information (PII)
  - quarterly SAO assurance over DATA Act data (including a list of assurances for each DATA Act file submitted)

# Previous Federal Spending Transparency Oversight

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## **GAO-10-365: *ELECTRONIC GOVERNMENT: Implementation of the FFATA of 2006; (March 2010)***

### **Objectives - To determine if:**

- OMB is complying with FFATA requirements to make Federal award data available
- Federal agencies are reporting required award data
- Inconsistencies exist between the data on USASpending.gov and records of Federal agencies

# Previous Federal Spending Transparency Oversight

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## GAO-10-365, cont'd

### GAO's Sampling Methodology, in part:

- obtained data from OMB on FY 2008 awards reported to USASpending.gov
- selected a random sample of 100 Federal awards, which included 50 contracts and 50 grants, loans, and other Federal awards
  - due to the small sample size, GAO could not reliably estimate the extent of compliance in the entire population

# Previous Federal Spending Transparency Oversight

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## GAO-10-365, cont'd

### Results – GAO found, in part:

- widespread inconsistencies between data on USASpending.gov for the awards reviewed and the records provided by awarding agencies

# Previous Federal Spending Transparency Oversight

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**GAO-14-476: *DATA TRANSPARENCY: Oversight Needed to Address Underreporting and Inconsistencies on Federal Award Website (June 2014)***

**Objectives – To determine the extent to which:**

- agencies report required award data
- the data on USASpending.gov are consistent with agency records

# Previous Federal Spending Transparency Oversight

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## GAO-14-476, cont'd

### GAO Sampling Methodology, in part:

- selected a simple random sample of 385 FY 2012 award records using a
  - sample precision of +/- 5%, and
  - confidence level of 95%
- for the 21 data elements required by FFATA, compared the information reported on USASpending.gov to information contained in the originating agency's underlying records, where available

# Previous Federal Spending Transparency Oversight

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## GAO-14-476, cont'd

### Results – GAO found, in part:

- significant underreporting of awards and few awards that contained information fully consistent with the agencies' records
- agencies did not properly report information on assistance awards (e.g., grants or loans), totaling approximately \$619 billion in FY 2012

# Previous Federal Spending Transparency Oversight

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## GAO-14-476, cont'd

### Results – GAO found, in part:

- while OMB placed additional responsibilities on agencies to ensure their reported information was accurate, GAO's testing of the 2012 awards shows that this approach had limited effect on the overall quality of the data
- issues initially identified in 2010, such as unclear award titles and inaccurate information on place of performance, continued to limit the reliability of USASpending.gov data

# Previous Federal Spending Transparency Oversight

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## **OIG-16-023: DATA ACT: USASpending.gov Refreshed, But Data Quality Issues Remain (December 22, 2015)**

**Treasury OIG's (TOIG) objective was to:**

- review actions taken by the Bureau of the Fiscal Service (Fiscal Service) to stand up a Government-wide financial management transparency office and to meet its programmatic responsibilities for USASpending.gov

# Previous Federal Spending Transparency Oversight

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## OIG-16-023, cont'd

### Results – TOIG found, in part:

- Fiscal Service's USASpending.gov Enhancement Project did not address identified concerns with the quality of the data presented on USASpending.gov
- in December 2014, Treasury's Fiscal Assistant Secretary testified that agencies will address long-standing data quality issues through DATA Act implementation

# Managing the Challenge & Complexity of the DATA Act

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## Common mistakes to avoid for a successful Required Review:

1. Not Being Directly Involved with the Project
2. Not Adequately Selling the Problem
3. Inconsistent Messaging/Poor Communication
4. Not Providing Adequate Resources
5. Shifting Focus or Changing Priorities too Soon
6. Ignoring Organizational Culture
7. Ignoring or Underestimating Impact on Employees

# Treasury/OMB Updates

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**Christina Ho**

*Deputy Fiscal Assistant Secretary for Accounting  
Policy*

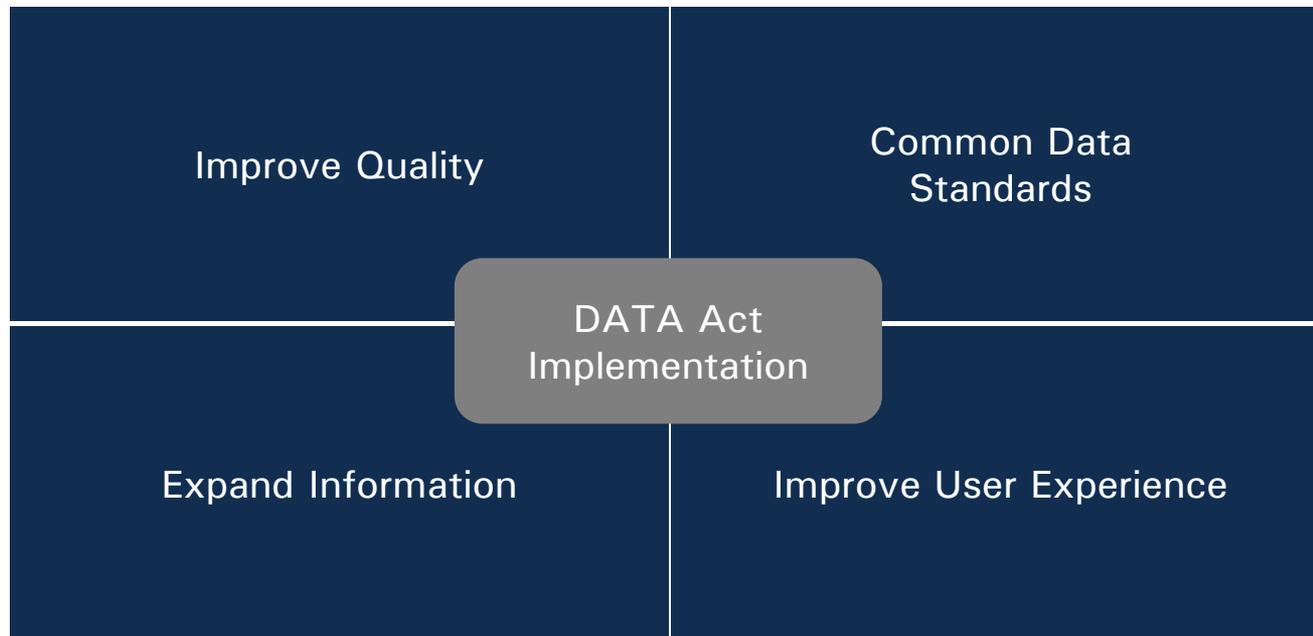
**Karen Lee**

*OMB Branch Chief for Management Controls and  
Assistance Branch*

# What is the DATA Act?

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- **The DATA Act establishes government-wide financial data standards and increases the availability, accuracy, and usefulness of federal spending information.**



# Our Approach



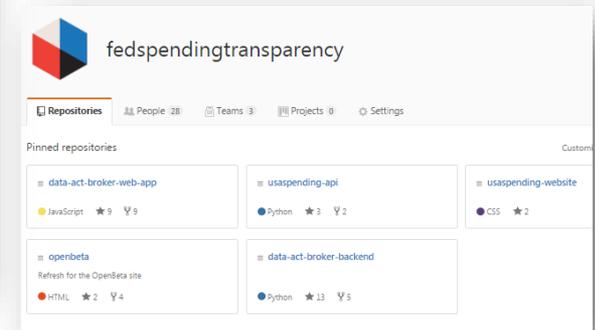
## Agile Development

Develop using an iterative process



## User-Centric Design

Develop a user-centric website to make the data accessible

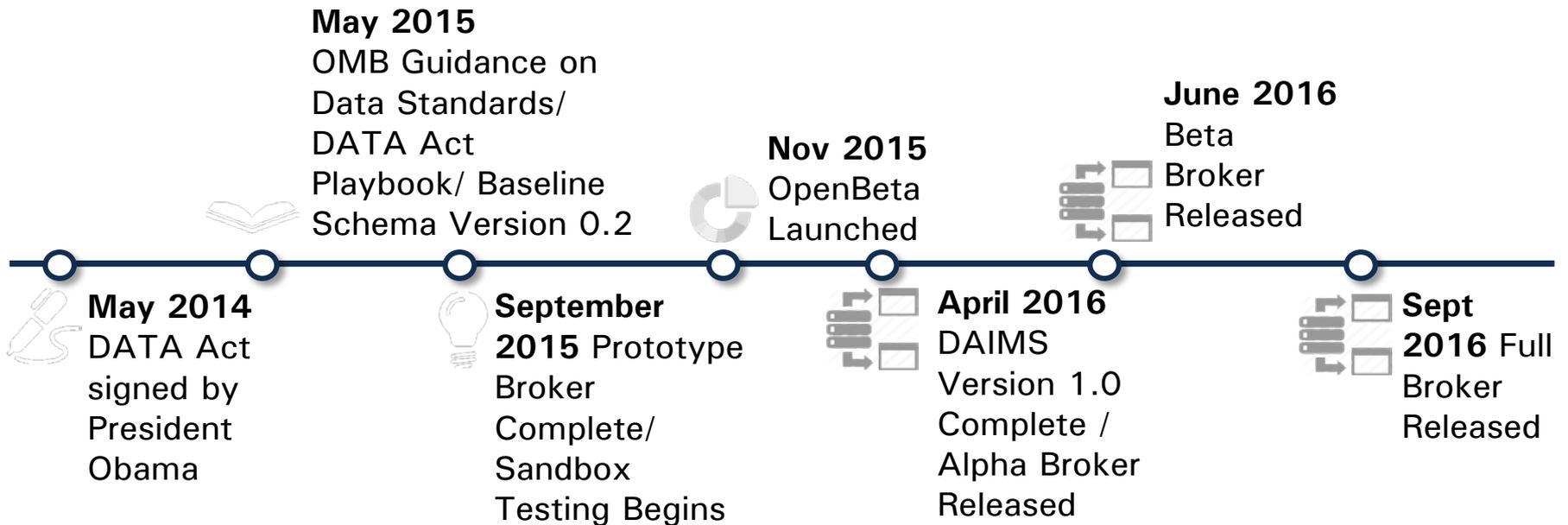


## Transparency

Leverage open source to make the work of transparency ... transparent



# Where We've Been





# DATA Act Information Model Schema (DAIMS)

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- **The DATA Act Schema provides a standardized definition and conceptual model for the information relevant to the domain and public reporting of U.S. Federal spending.**
- **The Schema informs:**
  - **How data providers select and organize information to submit**
  - **What information is collected, processed, and how it is related**
  - **How consumers can access and interpret information**



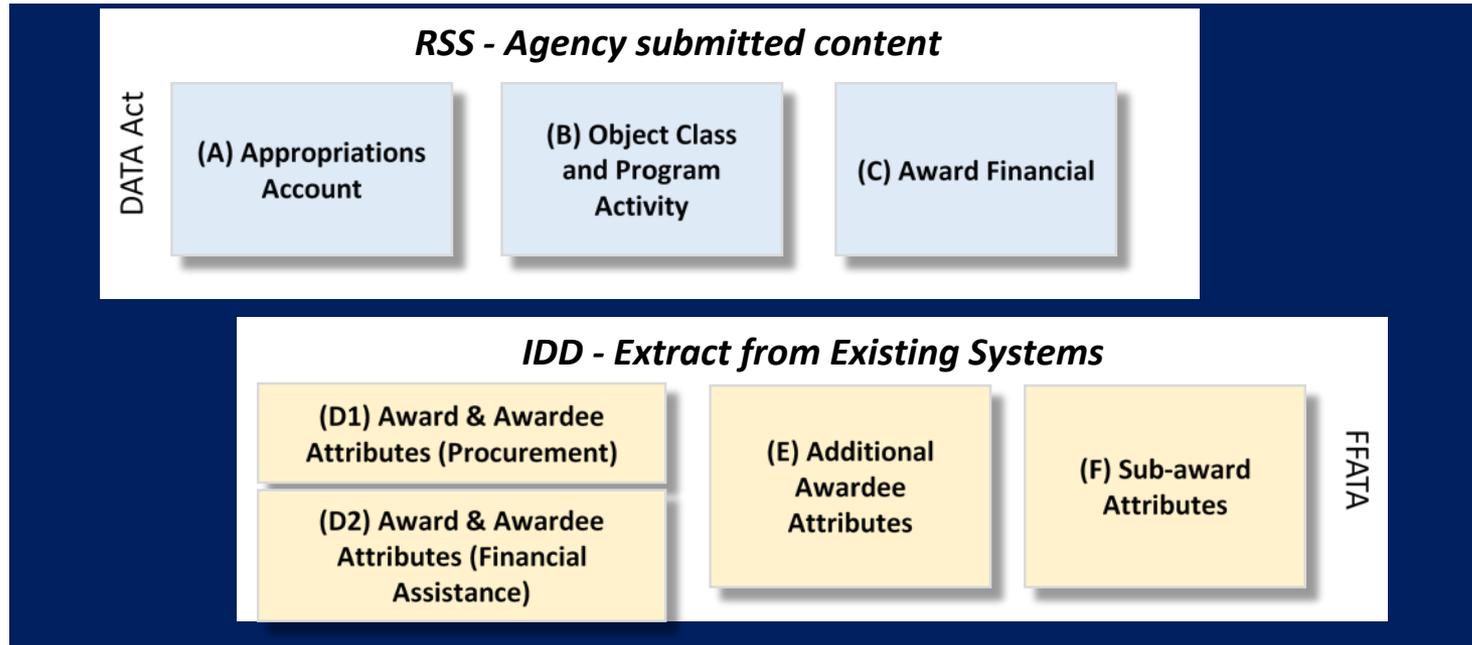
# DATA Act Schema Components

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- **Reporting Submission Specification (RSS)** – includes a listing of the data elements with specific instructions for federal agencies to submit content in the appropriate format.
- **Interface Definition Document (IDD)** – contains a listing of the elements, with supporting metadata to understand what data will be pulled from government-wide systems and from agency financial assistance systems.
- **Information Flow** – provides an overview of the reporting timeframes and sources of the data.
- **DAIMS Diagrams** – visual representations of how the data elements from the RSS and IDD fit together in context.
- **Online Data Dictionary** – a comprehensive list of data elements with definitions and minimal metadata, like definition and data category.
- **XBRL Schema Files** – machine-readable version of the data standard that includes accounting-related and award-related content.



# DATA Act Schema Components

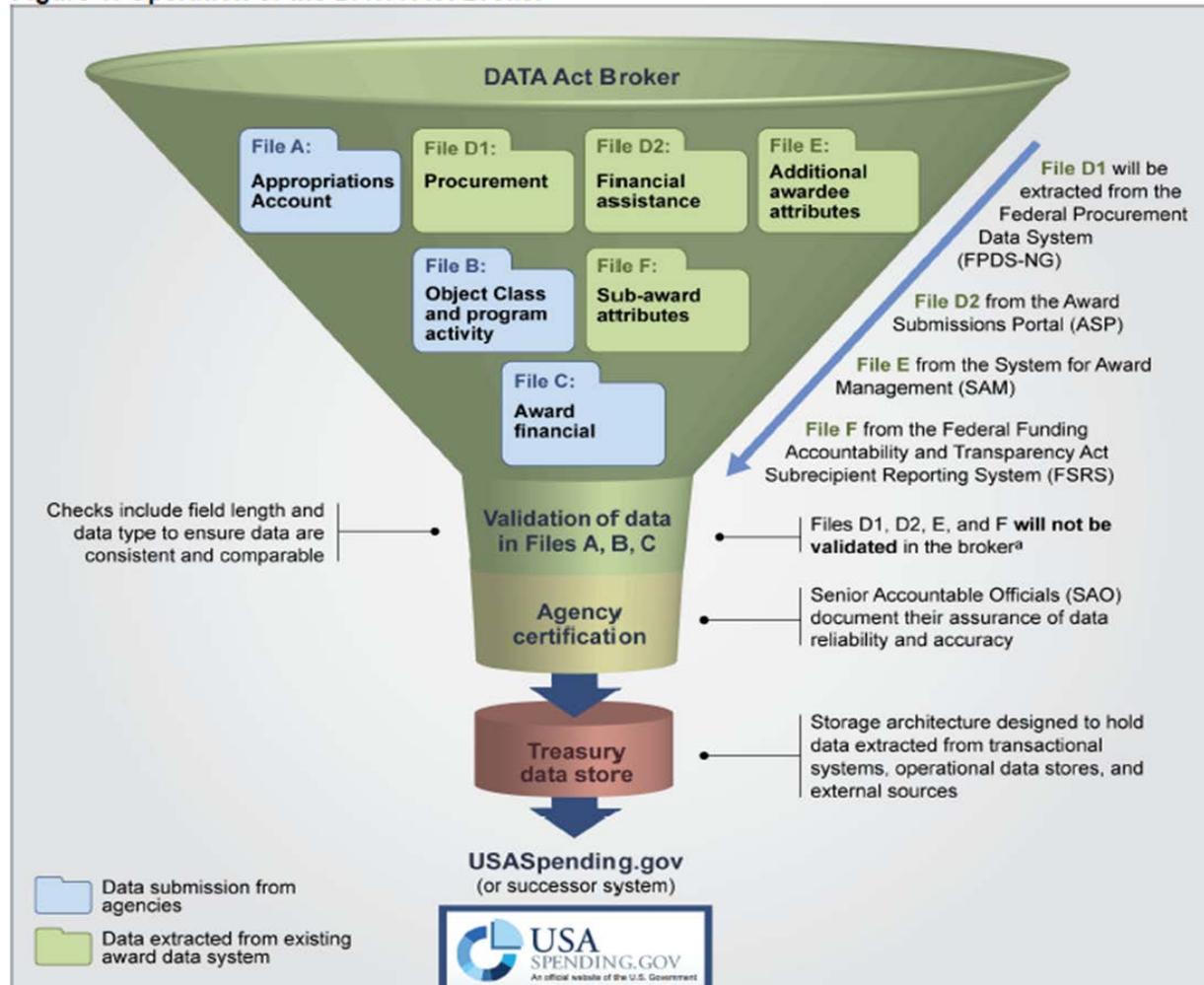


- File A through F are aligned to the DATA Act objectives
  - **File A** – appropriation summary level data aligned to the SF133 reporting
  - **File B** – obligation and outlay information at program activity and object class level
  - **File C** – obligations at the award and object class level
  - **File D1 and D2** – award and awardee details that are linked to File C
  - **File E** – additional prime awardee attribute.
  - **File F** – sub-award information



# Reporting Process Flow

Figure 1: Operation of the DATA Act Broker



Source: GAO analysis of Department of Treasury technical documents. | GAO-16-824R

# Welcome to the DATA Act Broker

Upload your agency's files and validate them against the latest version of the DATA Act Information Model Schema.

Details on how to format your data, including required and optional fields, can be found in the [Reporting Submission Specification \(RSS\) v1.0](#).



Ready to upload and validate your agency's files?  
Great, we'll be happy to walk you through the process.\*

**Upload & Validate a New Submission**

[What you will need to submit](#)



Did you start a submission but were unable to complete it? No problem, we can help you pick up where you left off.

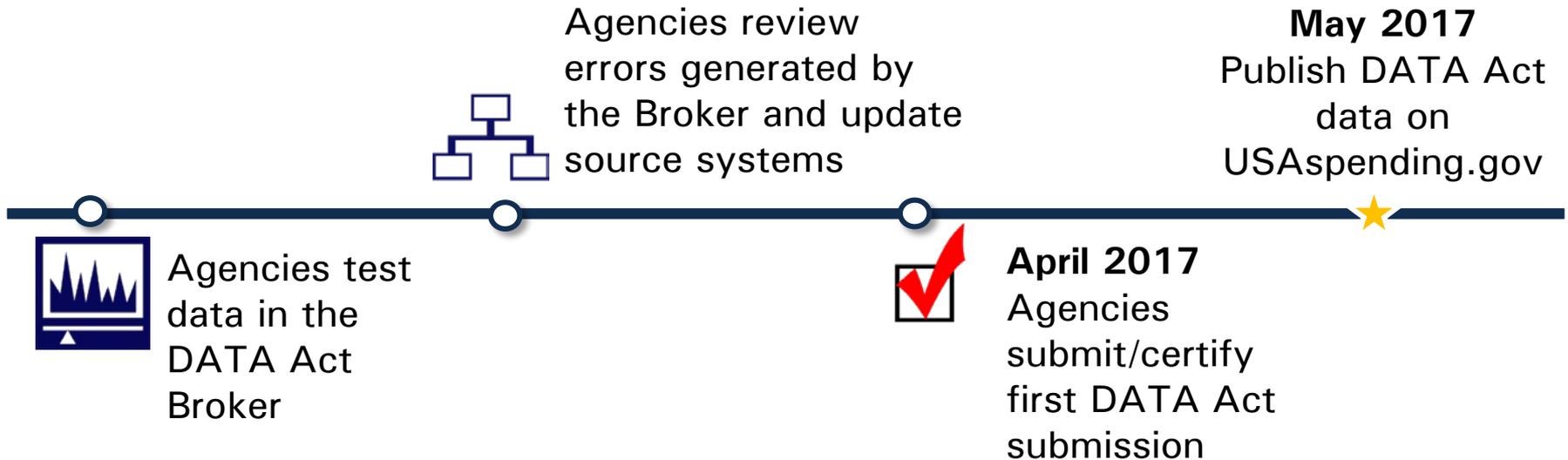
**Continue or Certify a Saved Submission**



Generate your D1 and D2 award files without having to create a submission.

**Generate D Files**

# Where We're Going



# Participate!

- Comment on the designs

[openbeta.usaspending.gov](https://openbeta.usaspending.gov)

- Visit our GitHub site to read about our process

[fedspendingtransparency.github.io/](https://fedspendingtransparency.github.io/)

- See the work we are doing

[github.com/fedspendingtransparency](https://github.com/fedspendingtransparency)



# Questions?



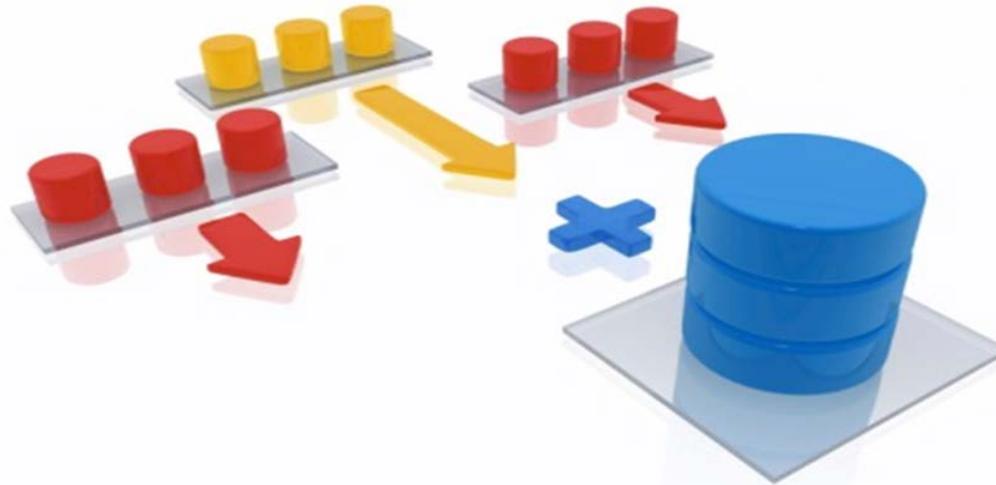
# Thanks!

Contact Us: [DATAPMO@fiscal.treasury.gov](mailto:DATAPMO@fiscal.treasury.gov)



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# DATA Act Required Review Guide Walkthrough



***Inspectors General Guide to Compliance  
Under the DATA Act***

# Required Review Guide Walkthrough

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## § 120 – Objectives

The objectives of this engagement are to assess the:

- completeness, accuracy, timeliness, and quality of FY 2017, second quarter financial and award data submitted for publication on USASpending.gov
- Federal agency's implementation and use of Government-wide financial data standards established by OMB and Treasury

# Required Review Guide Walkthrough

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**Completeness, Accuracy, Timeliness, and Quality are defined as follows** (§ 110.02):

➤ **Completeness**

- all transactions that should have been recorded are recorded in the proper period GAO-08-585G, *GAO Financial Audit Manual*, (July 25, 2008)
- percentage of transactions containing all applicable data elements required by the DATA Act OMB Open Government Directive – Federal Spending Transparency (April 6, 2010)

➤ **Accuracy**

- percentage of transactions that are complete and do not have inconsistencies with the systems of record or other authoritative sources OMB Open Government Directive – Federal Spending Transparency (April 6, 2010)

# Required Review Guide

## Walkthrough

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### Definitions, cont'd.

#### ➤ Timeliness

- percentage of transactions reported within 30 days of quarter end OMB Open Government Directive – Federal Spending Transparency (April 6, 2010)

#### ➤ Quality – Encompasses utility, objectivity, and integrity:

- Utility - the usefulness of the data to the intended users
- Objectivity - focuses on whether the disseminated data are being presented in an accurate, clear, complete, and unbiased manner, and as matter of substance, is accurate, reliable, and unbiased
- Integrity - the protection of data from unauthorized access or revision, to ensure that the data are not compromised through corruption or falsification  
OMB's Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies (February 22, 2002)

# Required Review Guide Walkthrough

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## 8-Step Agency Implementation Plan (Step 2)

### 2) Review elements

Review list of DATA Act elements and participate in data definitions standardization

### Suggested Criteria

- DATA Act Implementation Playbook 8-Step Agency Implementation Plan
- Federal Spending Transparency Data Standards

### Risks

- The Agency (or applicable FSSP) did not [review] understand the DATA Act elements
- The Agency may not correctly assess the impact of reporting the data element on its implementation plans or systems.
- The Agency may not consider current USAspending.gov data elements as required by FFATA.

# Required Review Guide Walkthrough

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## § 130 - Scope and Methodology

### ➤ Type of Engagement to be performed:

- an attestation examination or a performance audit in accordance with the requirements of GAGAS as described in Chapter 5 (attestation examinations) or Chapters 6 and 7 (performance audits)

### ➤ Scope Period:

- FY 2017, second quarter financial and award data the Federal agency submitted for publication on USASpending.gov

# Required Review Guide

## Walkthrough

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### § 130 - Scope and Methodology, cont'd

- **To accomplish the objectives, the engagement team should:**
  - obtain an understanding of any regulatory criteria to report financial and award data under the DATA Act;
  - assess its agency's systems, processes, and internal controls in place over data management under the DATA Act;
  - assess the general and application controls pertaining to the financial management systems from which the data elements were derived and linked;
  - assess its agency's internal controls in place over the financial and award data reported to USASpending.gov per OMB Circular A-123;

# Required Review Guide

## Walkthrough

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### § 130 - Scope and Methodology, cont'd

- **To accomplish the objectives, the engagement team should:**
  - review a statistically valid sample from FY 2017, second quarter financial and award data submitted for publication on USASpending.gov;
  - assess the completeness, accuracy, timeliness, and quality of the financial and award data sampled; and
  - assess its agency's implementation and use of the 57 data definition standards established by OMB and Treasury.

# Required Review Guide Walkthrough

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## § 200 – Planning

- **The engagement team should:**
  - leverage the understanding of readiness reviews performed, while keeping in mind implementation efforts may have evolved
  - gain an understanding of applicable laws, legislation, directives, and any other guidance to reporting financial and award data under the DATA Act
  - gain an understanding of the agency's financial and award information and environment
    - roles, responsibilities, and reporting relationships of its agency, major reporting components and/or bureaus , and FSSPs

# Required Review Guide

## Walkthrough

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### § 200 – Planning, cont'd

- The engagement team should gain an understanding of:
  - the agency's source systems for all financial and award data reported under the DATA Act
  - the impact of sensitive or classified information on these source systems
  - controls over these source systems, the nature and extent of control testing performed over the source systems, and the results of that testing
  - processes, systems, and controls the agency has in place to manage and report financial and award data under the DATA Act

# Required Review Guide

## Walkthrough

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### § 300 - Assessment of Internal Controls

*Management, not the engagement team, is responsible for the design, implementation, and operating effectiveness of the agency's internal controls.*

- **The engagement team should:**
  - perform an assessment of internal controls to determine the nature, timing, and extent of testing
    - consult GAO's *Standards for Internal Control in the Federal Government (Green Book)*
  - identify and document agency-specific control objectives and its agency's risks and related controls to mitigate those risks using a control matrix

# Required Review Guide

## Walkthrough

### § 300 - Assessment of Internal Controls, cont'd

#### Example of Control Objectives Matrix

Control Objectives	Potential Risks	Controls Identified
Internal controls over data management to ensure the integrity and quality of the data.	Agency financial system(s) does not have all awards/transactions for the reporting quarter.	
	Data reported does not accurately reflect its authoritative source.	
	Data submission does not reconcile to the agency's source system(s).	
Internal controls over data reporting to ensure that the data reported are complete, accurate, timely, and of quality.	All awards/transactions for the reporting quarter have not been reported.	
	All required transactions are not included in the DATA Act Submission.	
	Transactions were not reported within 30 days of quarter end.	
	Data reported does not accurately reflect its authoritative source.	
	Data reported are not objective and useful, and lack integrity.	

# Required Review Guide

## Walkthrough

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### § 310 - Assessment of Internal Controls Over Agency Source Systems

- **The engagement team:**
  - should assess whether the internal controls over the agency financial and award systems are properly designed, implemented, and operating effectively
  - should determine the extent to which these systems can be relied on as authoritative sources for reported information in accordance with the DATA Act
  - may rely on internal control and substantive testing performed by other auditors related to its agency depending on the nature of the work performed (e.g. financial statement audits)

# Required Review Guide

## Walkthrough

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### § 310 - Assessment of Internal Controls Over Agency Source Systems, cont'd

- For all financial and award data source systems, the engagement team should:
  - determine the extent of internal control testing
    - performed by management; and
    - completed on information systems controls, general and application, over financial management systems relevant to DATA Act reporting
  - identify any control deficiencies or weaknesses and assess the impact of these deficiencies on data reported under the DATA Act
  - state a conclusion on the design, implementation, and operating effectiveness of the internal controls over financial and award data derived from these source systems

# Required Review Guide

## Walkthrough

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### § 310 - Assessment of Internal Controls Over Agency Source Systems, cont'd

- When determining its reliance on source systems, engagement teams of CFO Act agencies should consider:
  - the agency annual statement on whether its systems of internal accounting and administrative controls comply with the requirements of the Federal Managers Financial Integrity Act (FMFIA)
  - its agency's financial management systems' compliance with the Federal Financial Management Improvement Act (FFMIA)

# Required Review Guide

## Walkthrough

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### § 310 - Assessment of Internal Controls Over Agency Source Systems, cont'd

Use the following to determine the level of substantive testing (defined in § 400) required by the engagement team of individual attributes in the agency's DATA Act submission

Internal control was...	Findings	Reliance
Sufficient in scope	No significant deficiencies, material weaknesses, and/or substantive errors	Reliable
	Significant deficiencies, material weaknesses, and/or substantive errors corrected	Use Professional Judgment
	Significant deficiencies, material weakness, and/or substantive errors not corrected	Use Professional Judgment
Insufficient in scope or non-existent	N/A	Not Reliable

# Required Review Guide

## Walkthrough

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### § 320 - Assessment of Internal Controls Over the DATA Act Submission

- The engagement team should:
  - evaluate the design, implementation, and operating effectiveness of the processes, systems, and controls that the agency used to extract data reported under the DATA Act
  - determine and document whether the design, implementation, and operating effectiveness of the processes, systems, and controls in place over data management and reporting reasonably assures that
    - the Government-wide financial data standards are followed
    - data reported are complete, accurate, timely, of quality, and in sufficient detail

# Required Review Guide

## Walkthrough

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### § 320 - Assessment of Internal Controls Over the DATA Act Submission, cont'd

- The engagement team should:
  - determine whether the design, implementation, and operating effectiveness of the processes, systems, and controls in place over the data management process reasonably assures that
    - ✓ the agency maintains clear documentation of the steps it performed to report data under the DATA Act
    - ✓ data quality challenges are identified and remediated
    - ✓ procedures to reconcile data, resolve discrepancies, and periodically verify source data are clearly defined and followed

# Required Review Guide

## Walkthrough

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### § 320 - Assessment of Internal Controls Over the DATA Act Submission, cont'd

➤ The engagement team should:

➤ determine whether the design, implementation, and operating effectiveness of the processes, systems, and controls in place over data reporting reasonably assures that data reported under the DATA Act comply with the

✓ DAIMS

✓ OMB M-17-04

✓ OMB MPM 2016-03

✓ OMB M-15-12

# Required Review Guide

## Walkthrough

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### § 320 - Assessment of Internal Controls Over the DATA Act Submission, cont'd

- The engagement team should:
  - determine whether the SAO, or a designee, has provided quarterly assurance that its agency's internal controls support the reliability and validity of the agency's summary level and award-level reported data (OMB's MPM-2016-03 and M-17-04)
  - obtain, from the SAO, its agency's certification, validation, reconciliation reports, and any other relevant supporting documentation used in providing their quarterly assurance
    - ✓ determine whether its agency's system(s), processes, and controls are sufficient to allow the SAO to provide their quarterly assurance

# Required Review Guide

## Walkthrough

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### § 320 - Assessment of Internal Controls Over the DATA Act Submission, cont'd

- The engagement team should:
  - review the agency's process for reconciling and validating its DATA Act submission
    - ✓ review its agency's supporting documentation to determine whether it identifies any deficiencies in internal control or other limitations that would prevent the SAO from certifying the data submission

# Required Review Guide Walkthrough

## § 400 - Test of Agency's DATA ACT Submission

 This site is not intended to be an official resource for federal spending data. To submit official federal spending data, please visit [USAspending.gov](https://www.usaspending.gov).

### 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) v1.0.

Visit the [Data Submission page](#) on MAX for details on how to format your data.

Sign in or register for the DATA Act Broker using your MAX ID.

[Sign In Using MAX](#)

**WARNING WARNING WARNING** You have accessed a U.S. Government information system, which includes (1) this computer, (2) this network, (3) all computers connected to this network, and (4) all devices and storage media attached to this network or to a computer on this network. U.S. Government information systems are provided for the processing of official U.S. Government information only. Unauthorized or improper use of this information system is prohibited and may subject you to disciplinary action, as well as civil and criminal penalties. All data contained on U.S. Government information systems is owned by the U.S. Government and may, for the purpose of protecting the rights and property of the U.S. Government, be monitored, intercepted, recorded, read, searched, copied, or captured in any manner and disclosed or used for any lawful government purpose at any time. THERE IS NO RIGHT TO PRIVACY IN THIS SYSTEM. System personnel may give to law enforcement officials any potential evidence of crime found on U.S. Government information systems. USE OF THIS SYSTEM BY ANY USER, AUTHORIZED OR UNAUTHORIZED, CONSTITUTES YOUR UNDERSTANDING AND CONSENT TO THIS MONITORING, INTERCEPTION, RECORDING, READING, COPYING, OR CAPTURING AND DISCLOSURE.

# Required Review Guide

## Walkthrough

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### § 400 - Test of Agency's DATA ACT Submission, cont'd

- The engagement team should obtain:
  - read-only access, from its agency, for Treasury's DATA Act Broker submission portal (<https://broker.USASpending.gov/>)
  - FY 2017, second quarter data submission for Files A through F
  - final matching/validation report
  - its agency's SAO assurance over quarterly data submission to USASpending.gov

# Required Review Guide

## Walkthrough

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### § 400 - Test of Agency's DATA ACT Submission, cont'd

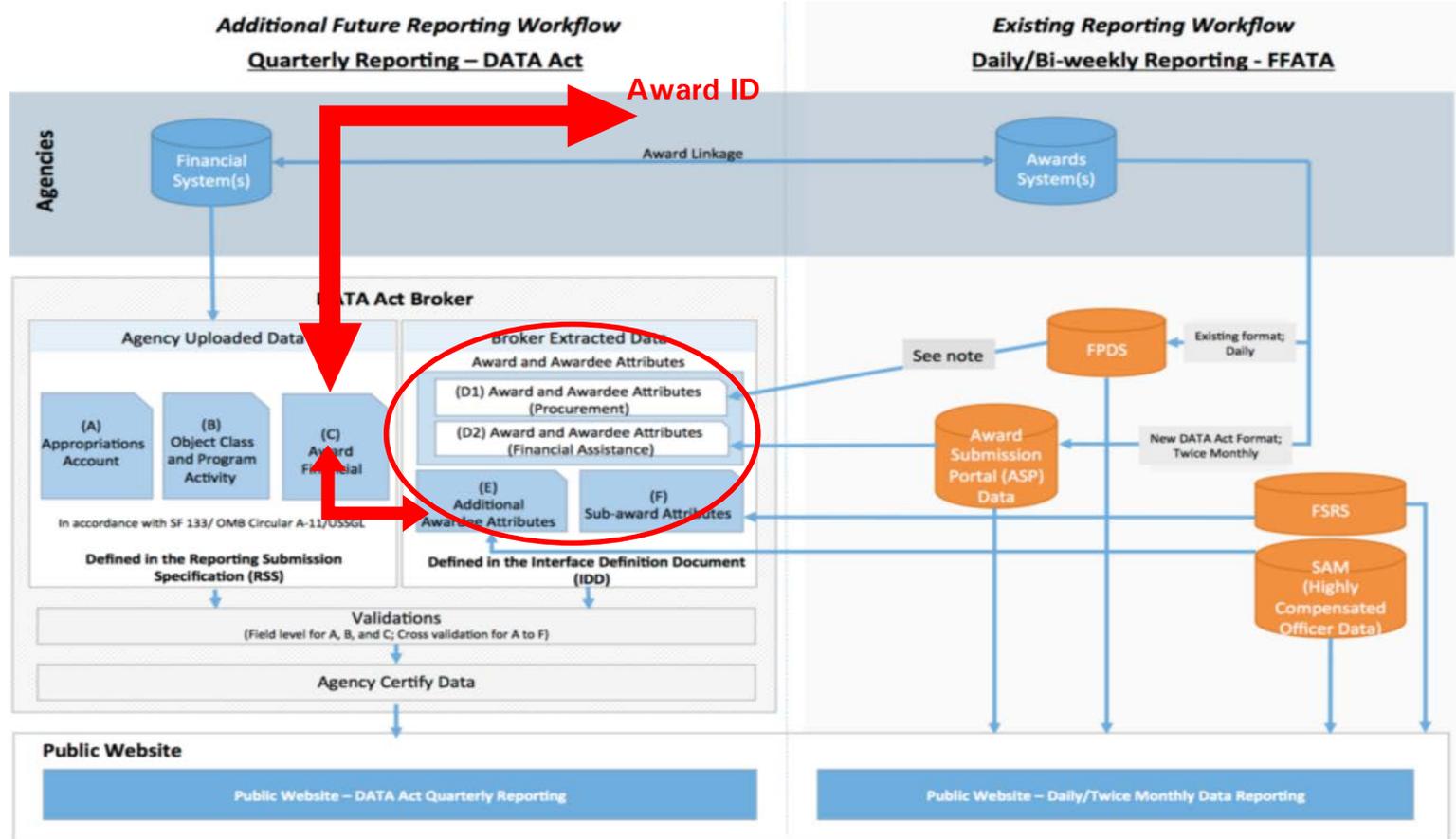
- In testing the SAO's reconciliation and processes for correcting errors or omissions of quarterly data submissions, determine whether:
  - the data submission met the requirements for completeness, accuracy, timeliness, and quality
  - the data submission reflects all appropriations and outlays recorded on the agency's quarterly SF-133, except Loan Financing Accounts (LFAs)
  - Files A and B totals agree

# Required Review Guide

## Walkthrough

### § 400 - Test of Agency's DATA ACT Submission, cont'd

➤ In testing the SAO's reconciliation and processes for correcting errors or omissions of quarterly data submissions, determine whether:



# Required Review Guide Walkthrough

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## § 410 - Test Summary-Level Data (Files A and B)

➤ The engagement team should:

➤ compare File A to the information contained in OMB's SF-133 to determine if all summary-level transactions are included for the reporting period

✓ as part of this comparison, assess the agency's efforts to reconcile the data from the SF-133 to the Statement of Budgetary Resources (SBR)

# Required Review Guide

## Walkthrough

### Obtaining your agency's SF-133

1. Go to <https://max.omb.gov/maxportal/document/SF133/Budget/FACTS%20II%20-%20SF%20133%20Report%20on%20Budget%20Execution%20and%20Budgetary%20Resources.html>
2. Select FY 2017

#### **MAX Information and Reports (Executive, Legislative, and Judicial Users) : SF 133 Report on Budget Execution and Budgetary Resources.html**

This page last changed on Dec 20, 2016

The SF 133 Report on Budget Execution and Budgetary Resources.html fulfills the requirement in 31 U.S.C. 1511 - 1514 that the President review Federal expenditures at least four times a year. SF 133s provide historical reference that can be used to help prepare the President's Budget, program operating plans, and spend-out rate estimates. For further information on the SF 133 see OMB Circular No. A-11

Agencies submit the data that appear on these reports to the Department of the Treasury Financial Management Service. While OMB publishes these reports as a service to agency budget and finance offices and other interested parties, the underlying data is submitted by the agencies.

Reports since 1998 are shown below.

SF133 Reports
<b>FY 2017</b>
FY 2016
FY 2015
FY 2014
FY 2013
FY 2012
FY 2011
FY 2010
FY 2009
FY 2008
FY 2007
FY 2006
FY 2005
FY 2004
FY 2003
FY 2002
FY 2001
FY 2000
FY 1999
FY 1998

# Required Review Guide

## Walkthrough

### Obtaining your agency's SF-133

### 3. Select your agency's Quarterly Reports

**MAX Information and Reports (Executive, Legislative, and Judicial Users) : FY 2017 - SF 133 Reports on Budget Execution and Budgetary Resources**

This page last changed on Jan 23, 2017

FY 2017 SF 133s for Legislative Branch, Judicial Branch, each cabinet department, each major independent agency, and all other independent agencies appear below. As has been the practice for many years, the quarterly submissions appear in a PDF file. The SF 133s for the monthly reporting periods are in Excel files. Agencies are required to submit SF 133s only for unexpired TAFSs during the monthly reporting periods; they may, however, at their option submit SF 133s for expired TAFSs, as well.

- Notes:**
- In FY 2017, OMB will produce monthly reports in November, July and August in addition to the quarterly reporting. The Fiscal 2017 Reporting Window Schedule is posted here [http://fms.treas.gov/gtas/reporting\\_schedule.html](http://fms.treas.gov/gtas/reporting_schedule.html).

Updated January 23, 2017

SF 133 Reports on Budget Execution and Budgetary Resources

Agency	Quarterly Reports	Monthly Reports	XML Reports
Legislative Branch			
Judicial Branch			
Department of Agriculture			
Department of Commerce			
Department of Defense-Military			
Department of Education			
Department of Energy			
Department of Health and Human Services			
Department of Homeland Security			
Department of Housing and Urban Development			
Department of the Interior			
Department of Justice			
Department of Labor			
Department of State			
Department of Transportation			
<b>Department of the Treasury</b>			
Department of Veterans Affairs			
Corps of Engineers-Civil Works			
Other Defense Civil Programs			
Environmental Protection Agency			
Executive Office of the President			

# Required Review Guide

## Walkthrough

### Obtaining your agency's SF-133 – Example of SF-133

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OFFICE OF MANAGEMENT AND BUDGET  
FY 2016: GTAS Cross Walk to the SF 133  
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**Budget Agency:** Department of the Treasury  
**Budget Bureau:** Departmental Offices  
**Budget Account:** Office of Inspector General  
**Treasury Account:** Office of Inspector General  
**Budget Account ID:** 015-05-0106 **Treasury Account ID:** 20- -16 /17 -0106  
**GTAS User:** 202-622-1169 / Brian.McConkey@do.treas.gov

Line No	Line Description	Q1 Amount	Q2 Amount	Q3 Amount	Q4 Amount
<b>Budgetary Resources</b>					
1121	BA: Disc: Approps transferred from other accounts	0.00	2,800,000.00	2,800,000.00	2,800,000.00
1160	BA: Disc: Appropriation (total)	0.00	2,800,000.00	2,800,000.00	2,800,000.00
1900	Budget authority total (disc. and mand.)	0.00	2,800,000.00	2,800,000.00	2,800,000.00
1910	Total budgetary resources (disc. and mand.)	0.00	2,800,000.00	2,800,000.00	2,800,000.00
<b>Status of Budgetary Resources</b>					
2002	Total Budgetary Resources	0.00	659,292.83	1,006,439.73	1,826,524.50
2002	Total Budgetary Resources	0.00	0.00	-2.92	48,678.27
2004	Direct obligations (total)	0.00	659,292.83	1,006,436.81	1,875,202.77
2170	New obligations, unexpired accounts	0.00	0.00	0.00	1,875,202.77
2190	New obligations and upward adjustments (total)	0.00	659,292.83	1,006,436.81	1,875,202.77
2201	Unob Bal: Apportioned, unexp: Avail current period	0.00	2,140,707.17	1,793,563.19	924,797.23
2412	Unexpired Unobligated Balance: end of year	0.00	2,140,707.17	1,793,563.19	924,797.23
2490	Unob Bal: end of year (total)	0.00	2,140,707.17	1,793,563.19	924,797.23
2500	Total budgetary resources	0.00	2,800,000.00	2,800,000.00	2,800,000.00
2501	Memo: Bud resc, subj to appor, excl anticip	0.00	2,800,000.00	2,800,000.00	2,800,000.00
2503	Memo: Bud resc, direct unob bal, EOY, excl anticip	0.00	2,140,707.17	1,793,563.19	924,797.23
<b>Change in Obi Bal</b>					
3010	Ob Bal: New obligations: Unexpired accounts	0.00	659,292.83	1,006,436.81	1,875,202.77
3020	Ob Bal: Outlays (gross)	0.00	-608,849.55	-929,519.83	-1,523,840.60
3050	Ob Bal: EOY: Unpaid obligations	0.00	50,443.28	76,916.98	351,362.17

# Required Review Guide

## Walkthrough

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### § 410 - Test Summary-Level Data (Files A and B), cont'd

➤ The engagement team should:

- determine whether File A includes all Treasury Account Symbols (TAS) from which funds are obligated, by selecting all summary-level transactions from File A and matching the following elements to the agency's SF-133:

1. agency identifier
2. main account code
3. sub account code
4. budget authority appropriated amount
5. budget authority available amount
6. gross outlay amount by TAS
7. unobligated balance

# Required Review Guide Walkthrough

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## Sample Submission File A



File A

# Required Review Guide Walkthrough

## Understanding a Submission File

**Individual Transaction**

**Data Element**

	A	B	C	D	E
1	AllocationTransferAgencyIdentifier	AgencyIdentifier	BeginningPeriodOfAvailability	EndingPeriodOfAvailability	AvailabilityTypeCode
2		20			X
3	20	11			X
4	20	72			X
5		20	2016	2018	
6		20	2017	2017	
7					

# Required Review Guide

## Walkthrough

### § 410 - Test Summary-Level Data (Files A and B), cont'd

- determine whether File A includes all Treasury Account Symbols (TAS) from which funds are obligated, by selecting all summary-level transactions from File A and matching the following elements to the agency's SF-133:

1. agency identifier
2. main account code
3. sub account code

File A	A	B	C	D	E	F	G
1	AllocationTransferAgencyIdentifier	AgencyIdentifier	BeginningPeriodOfAvailability	EndingPeriodOfAvailability	AvailabilityTypeCode	MainAccountCode	SubAccountCode
2		20			X	8413	0
3		20			X	1022	0
4		20			X	1010	1
5		20	2016	2018		115	0
6		20	2017	2017		126	0



**SF-133**

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OFFICE OF MANAGEMENT AND BUDGET  
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Budget Agency: **Department of the Treasury**  
 Budget Bureau: **Departmental Offices**  
 Budget Account: **Department-wide Systems and Capital Investments Programs**  
 Treasury Account: **Department-wide Systems and Capital Investments Programs**  
 Budget Account ID: **015-05-0115**  
 GTAS User: **202-622-1169 / Brian.McConkey@do.treas.gov**

Treasury Account ID: **20- - /X -0115**

Line No	Line Description	Q1 Amount	Q2 Amount	Q3 Amount	Q4 Amount
<b>Budgetary Resources</b>					
1000	Unob Bal: Brought forward, Oct 1	743,663.06	0.00	0.00	0.00
1041	Unob Bal: Antic recov of prior year unpd/pd obl	166,733.00	0.00	0.00	0.00
1050	Unob Bal: Unobligated balance (total)	910,396.06	0.00	0.00	0.00
1910	Total budgetary resources (disc. and mand.)	910,396.06	0.00	0.00	0.00

# Required Review Guide Walkthrough

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## § 410 - Test Summary-Level Data (Files A and B), cont'd

The engagement team should:

- determine whether File A includes all Treasury Account Symbols (TAS) from which funds are obligated, by selecting all summary-level transactions from File A and matching the following elements to the agency's SF-133:
  4. budget authority appropriated amount
  5. budget authority available amount
  6. gross outlay amount by TAS
  7. unobligated balance

# Required Review Guide Walkthrough

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## DAIMS Reporting Submission Specification (RSS)



RSS

# Required Review Guide

## Walkthrough

### DAIMS Reporting Submission Specification (RSS)

Element Order	Element Number	Data Element Label	Grouping	Date Context	Definition	Example Value	Required/Optional	Valid Data Type	Max Field Length	Instructions
<b>Submission Content Detailed Inventory - File A Appropriations Account</b>										
Note: for a description of column headings, see the "RSS Overview" tab.										
3	51(C)	BeginningPeriodOfAvailability	TAS Component	Report date	In annual and multi-year funds, the beginning period of availability identifies the first year of availability under law that an appropriation account may incur new obligations.	2014	Conditional per Validation Rule	string	4	
4	51(D)	EndingPeriodOfAvailability	TAS Component	Report date	In annual and multi-year funds, the end period of availability identifies the last year of funds availability under law that an appropriation account may incur new obligations.	2015	Conditional per Validation Rule	string	4	
5	51(E)	AvailabilityTypeCode	TAS Component	Report date	In appropriations accounts, the availability type code identifies an unlimited period to incur new obligations; this is denoted by the letter "X".	X	Conditional per Validation Rule	string	1	Can be X or a blank.
6	51(F)	MainAccountCode	TAS	Report date	The main account code identifies the account in statute.	5531	Required	string	4	
7	51(G)	SubAccountCode	TAS Component	Report date	This is a component of the TAS. Identifies a Treasury-defined subdivision of the main account. This field cannot be blank. Subaccount 000 indicates the Parent account.	000	Required	string	3	For parent accounts (i.e., when no subaccount is available) input "000".
8	52(A)_FYB	BudgetAuthorityUnobligatedBalanceBroughtForward_FYB		Fiscal Year Beg	The definition for this element appears in Appendix F of OMB Circular A-11 issued June 2015; a brief summary from A-11 appears below.  For unexpired accounts: Amount of unobligated balance of appropriations or other budgetary resources carried forward from the preceding year and available for obligation without new action by Congress. For expired accounts: Amount of expired unobligated balances available for upward adjustments of obligations.	3500.00	Conditional per Validation Rule	numeric	21	Crosswalks to SF 133 line 1000: "Unobligated Balance Brought Forward, October 1." This balance should be the same during fiscal year regardless of date context. Adjustments to unobligated balance brought forward should be captured in AdjustmentsToUnobligatedBalanceBroughtForward_CPE. This is the total for the TAS as of Fiscal Year Beginning.
9	52(B)_CPE	AdjustmentsToUnobligatedBalanceBroughtForward_CPE		Current Period End	The definition for this element appears in Appendix F of OMB Circular A-11 issued June 2015; a brief summary from A-11 appears below.  Changes to unpaid obligations that occurred in a prior fiscal year and that were not recorded in the unpaid obligations as of October 1 of the current fiscal year.	-3500.00	Required	numeric	21	Aggregate of SF 133 lines between (and including) 1010 and 1042. This is the total for the TAS at Current Period End.
10	52_CPE	BudgetAuthorityAppropriatedAmount_CPE		Current Period End	The definition for this element appears in Section 20 of OMB Circular A-11 issued June 2015; a brief summary from A-11 appears below.  Appropriation means a provision of law (not necessarily in an appropriations act) authorizing the expenditure of funds for a given purpose. Usually, but not always, an appropriation provides budget authority.	3500.00	Required	numeric	21	Aggregate of SF 133 lines: 1160 Approp Discretionary, 1180 Advance Approp Discretionary, 1260 Approp Mandatory, and 1280 Advance Approp Mandatory. This is the total for the TAS at Current Period End. Otherwise known as "Adjustment to unpaid obligations, brought forward."
11	55(D)_CPE	ReversionAuthorityAmountTotal_CPE		Current Period	The definition for this element appears in Section 20 of	3500.00	Conditional	numeric	21	Aggregate of SF 133 lines: 1210

**Data Element**



# Required Review Guide

## Walkthrough

### SF-133 Line Matching - Example

**RSS**

Element Order	Element Number	Data Element Label	Grouping	Date Context	Definition	Example Value	Required/Optional	Valid Data Type	Max Field Length	Instructions
10	52_CPE	<u>BudgetAuthorityAppropriatedAmount_CPE</u>		Current Period End	The definition for this element appears in Section 20 of OMB Circular A-11 issued June 2015; a brief summary from A-11 appears below.  Appropriation means a provision of law (not necessarily in an appropriations act) authorizing the expenditure of funds for a given purpose. Usually, but not always, an appropriation provides budget authority.	3500.00	Required	numeric	21	Aggregate of SF 133 lines <b>1160</b> Approp. Discretionary, 1180 Advance Approp. Discretionary, 1260 Approp Mandatory, and 1280 Advance Approp Mandatory. This is the total for the TAS at Current Period End. Otherwise known as "Adjustment to unpaid obligations, brought forward."

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Budget Agency: **Department of the Treasury**  
 Budget Bureau: **Departmental Offices**  
 Budget Account: **Office of Inspector General**  
 Treasury Account: **Office of Inspector General**  
 Budget Account ID: **015-05-0106** Treasury Account ID: **20- - /17 -0106**  
 GTAS User: **202-622-1169 / Brian.McConkey@do.treas.gov**

Line No	Line Description	Q1 Amount	Q2 Amount	Q3 Amount	Q4 Amount
<b>Budgetary Resources</b>					
1100	BA: Disc: Appropriation	35,348,674.00	0.00	0.00	0.00
1134	BA: Disc: Appropriations precluded from obligation	-15,029,827.00	0.00	0.00	0.00
<b>1160</b>	<b>BA: Disc: Appropriation (total)</b>	<b>20,318,847.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1700	BA: Disc: Spending auth: Collected	110,677.49	0.00	0.00	0.00
1701	BA: Disc: Spending auth: Chng uncoll pymts Fed src	2,327,276.51	0.00	0.00	0.00
1740	BA: Disc: Spending auth: Antic colls, reimps, other	8,062,046.00	0.00	0.00	0.00
<b>1750</b>	<b>BA: Disc: Spending auth: Total</b>	<b>10,500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>1900</b>	<b>Budget authority total (disc. and mand.)</b>	<b>30,818,847.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>1910</b>	<b>Total budgetary resources (disc. and mand.)</b>	<b>30,818,847.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Required Review Guide Walkthrough

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## SF-133 Line Matching – Per the RSS

Data Element	Match to SF-133 Line(s):
Budget authority appropriated amount	1160 + 1180 + 1260 1280
Budget authority available amount	1910
Gross outlay amount by TAS	3020
Unobligated balance	2490

# Required Review Guide

## Walkthrough

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### SF-133 Matching – Potential Variances

- a File A transaction is not found in the SF-133
- the amount reported by File A's transaction data element identified for matching to the SF-133 does not match the amount reported by the corresponding SF-133 line
  - ✓ File A's transaction data element amount indicates a zero yet the corresponding line number in the SF-133 is reported
  - ✓ Files A's transaction data element amount and corresponding SF-133 line amount are not the same

***Any variances found during the SF-133 matching process should be clearly documented by the Federal agency. The engagement team should assess the reasonableness of the agency's process to resolve all variances and report on any unusual or unexplained variances it identifies.***

# Required Review Guide Walkthrough

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## § 410 - Test Summary-Level Data (Files A and B), cont'd

➤ **The engagement team should:**

- if File A is complete, compare the data in File B to File A to determine whether all appropriations found in the SF-133 are accounted for in File B

1. confirm that File B includes all TASs by matching the main account codes and sub account codes to records found in File A

2. verify that the totals of File A and B equal

# Required Review Guide Walkthrough

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## Sample Submission File B



File B

# Required Review Guide

## Walkthrough

### § 410 - Test Summary-Level Data (Files A and B), cont'd

1. confirm that File B includes all TASs by matching the main account codes and sub account codes to records found in File A

**File B**

	A	B	C	D	E	F	G	H
1	AllocationTransferAgencyIdentifier	AgencyIdentifier	BeginningPeriodOfAvailability	EndingPeriodOfAvailability	AvailabilityTypeCode	MainAccountCode	SubAccountCode	ProgramActivityName
2		20			X	8413	0	Assessment Funds
3	20	11			X	1022	0	International Narcotics Control and Law Enforcement
4	20	72			X	1010	1	Assistance for Eastern Europe and the Baltic States
5		20	2016	2018		115	0	Department-Wide Systems and Capital Investments Programs
6		20	2017	2017		126	0	GSE Mortgage-Backed Securities Purchase Program

**File A**

	A	B	C	D	E	F	G	H
1	AllocationTransferAgencyIdentifier	AgencyIdentifier	BeginningPeriodOfAvailability	EndingPeriodOfAvailability	AvailabilityTypeCode	MainAccountCode	SubAccountCode	BudgetAuthorityUnobligatedBalanceBroughtForward_FYB
2		20			X	8413	0	38373.52
3	20	11			X	1022	0	0
4	20	72			X	1010	1	0
5		20	2016	2018		115	0	0
6		20	2017	2017		126	0	24505552.72

# Required Review Guide Walkthrough

## § 410 - Test Summary-Level Data (Files A and B), cont'd

2. verify that the totals of File A and B equal

### File B

	F	G	AJ	AK	AL
1	MainAccountCode	SubAccountCode	GrossOutlayAmountByProgramObjectClass_FYB	GrossOutlayAmountByProgramObjectClass_CPE	ObligationsIncurredByProgramObjectClass_CPE
2	8413	0	0	0	-1000
3	1022	0	0	0	-49997.06
4	1010	1	0	-575057.68	-1139461.49
5	115	0	0	-257810.55	-100000
6	126	0	0	-3958310.99	-8684214.28
7			Totals	-4791179.22	-9974672.83

### File A

	F	G	O	P	Q
1	MainAccountCode	SubAccountCode	BudgetAuthorityAvailableAmountTotal_CPE	GrossOutlayAmountByTAS_CPE	ObligationsIncurredTotalByTAS_CPE
2	8413	0	63180.3	0	1000
3	1022	0	7500000	0	49997.06
4	1010	1	1154916	-575057.68	1139461.49
5	115	0	12136000	-257810.55	100000
6	126	0	1025805553	-3958310.99	8684214.28
7			Totals	-4791179.22	9974672.83

# Required Review Guide

## Walkthrough

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### § 410 - Test Summary-Level Data (Files A and B), cont'd

➤ **The engagement team should:**

- verify that all program activity names, codes, and object classes from File B, match the codes defined in Sections 83 and 200 of OMB Circular A 11 and the Program & Financing Schedule in the President's Budget
  - ✓ verify that all program activity names, codes, and object classes in the agency's SF-133 submission are accounted for in File B
- request the appropriations account summary-level report based on Object Class Codes for the related cumulative FY 2017 data and reconcile this report to File B

# Required Review Guide

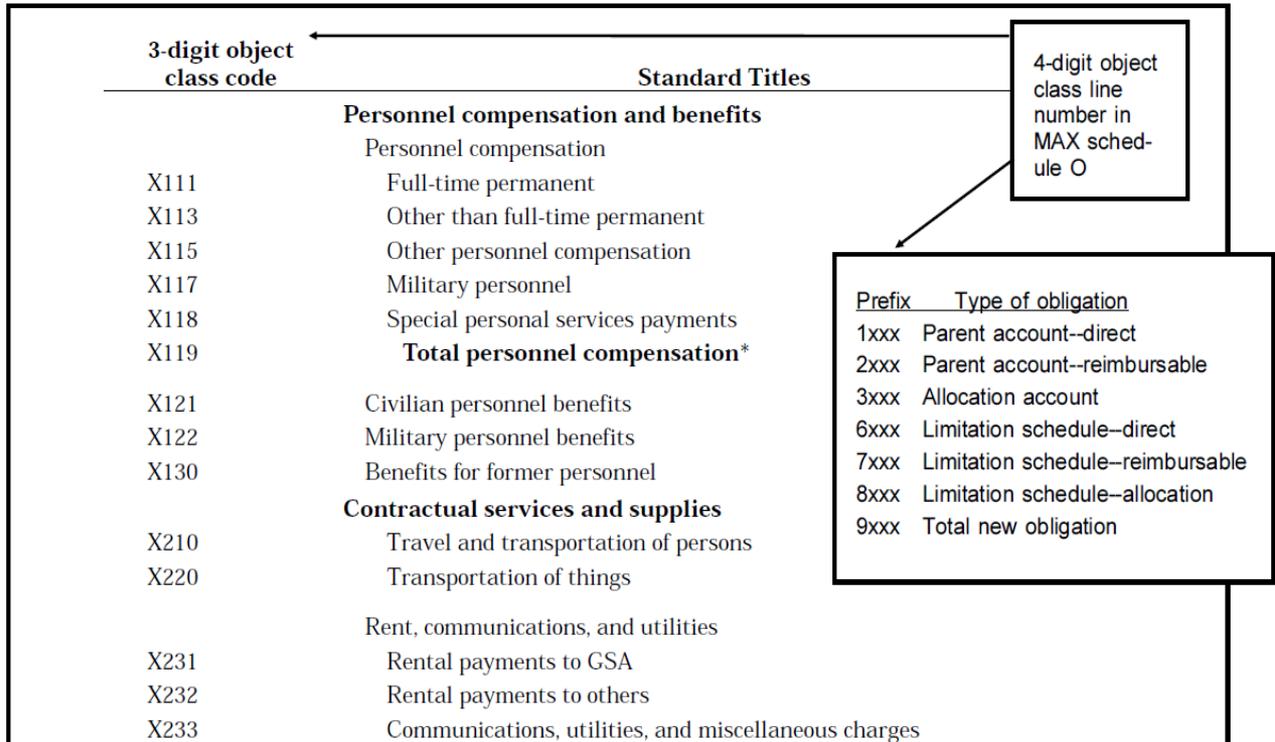
## Walkthrough

### A-11 Object Class Codes, Standard Titles and Definitions

EXHIBIT 83A

OBJECT CLASSIFICATION  
(MAX SCHEDULE O)

#### Releasing Contingent Emergency Funding



# Required Review Guide Walkthrough

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## Sample of Budget Object Class Listing in FY 2017

### **410000 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Grants, Subsidies, gratuities, and other aid for which cash payments are made to States, other political subdivisions, corporations, associations, and individuals.

41.0 Grants, Subsidies and Contributions - Nothing should be coded to this category.

410001 Grants

410002 Subsidies

410003 Training and Technical Assistance

410004 Recoverable Grants

410005 Grant Audit Payments

# Required Review Guide Walkthrough

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## § 410 - Test Summary-Level Data (Files A and B), cont'd

- For summary-level data that contain an IGT, the engagement team should:
  - determine if the transfer is an allocation transfer or a buy/sell transaction
  - review OMB's M-17-04 for additional guidance:
    - ✓ the awarding agency will continue to report award-level information (Files D1 and D2) under FFATA and the Federal Acquisition Regulation
    - ✓ reporting financial information (Files A-C) depends on the type of IGT being reported

# Required Review Guide Walkthrough

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## § 410 - Test Summary-Level Data (Files A and B), cont'd

- To assess the completeness of Files A and B and proper use of data standards:
  - evaluate whether all summary-level financial data in Files A and B that should have been reported was reported for the reporting period;
  - evaluate whether the summary-level financial data in Files A and B contain all applicable standardized data elements;
  - determine whether each of the required data elements is present and in conformance with the corresponding established Government-wide financial data standard ;and

# Required Review Guide Walkthrough

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## § 410 - Test Summary-Level Data (Files A and B), cont'd

- To assess the completeness of Files A and B and proper use of data standards:
  - evaluate the agency's process to review the 57 data standards and associated definitions established by OMB and Treasury.
  - assess the agency's efforts to communicate and resolve all data definition concerns/issues with OMB and Treasury.

# Required Review Guide Walkthrough

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## § 410 - Test Summary-Level Data (Files A and B), cont'd

- To assess timeliness for Files A and B:
  - determine whether transactions were reported within 30 days of quarter end

# Required Review Guide Walkthrough

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## § 410 - Test Summary-Level Data (Files A and B), cont'd

- To assess the quality of the summary level financial data
  - refer to § 320 of the Guide (Assessment of Internal Controls Over the DATA Act Submission) while keeping the results of the testing for completeness, timeliness, and accuracy in mind

# Required Review Guide Walkthrough

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## § 410 - Test Summary-Level Data (Files A and B), cont'd

- Any variances found during the testing of summary-level data should be clearly documented by the Federal agency.
- The engagement team should assess the reasonableness of the agency's process to resolve all variances and report on any unusual or unexplained variances it identifies.

# Required Review Guide

## Walkthrough

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### § 420 - Determine whether File C is complete and suitable for sampling

*File C, for FY 2017, second quarter will only include obligation amounts for each award made and/or modified during that reporting quarter (January 1, 2017 – March 31, 2017)*

- **To determine if File C is suitable for sampling, the engagement team should:**
  - assess the agency's reconciliation process between the data in Files B and C; and

# Required Review Guide

## Walkthrough

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### § 420 - Determine whether File C is complete and suitable for sampling, cont'd

- To determine if File C is suitable for sampling, the engagement team should:
  - assess the agency's process to determine which Object Classes (from File B) contain reportable award-level information.

**If File C is not suitable for sampling, the engagement team should derive its sample from Files D1 and D2.**

# Required Review Guide

## Walkthrough

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### § 420 - Determine whether File C is complete and suitable for sampling, cont'd

- **Assess the agency's methodology for ensuring that File C contains all linked transactions that it should, and only those transactions :**
  - assess the sufficiency of the agency's method of determining File C's completeness based on the agency's explanation of:
    - ✓ how it ensures File C is complete
    - ✓ how it ensures that transactions not required under the DATA Act, but use the same Object Class as DATA Act transactions, are not in File C

# Required Review Guide

## Walkthrough

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### § 430 - Select a Statistically Valid, Random Sample of Certified Spending Data Submitted

- The engagement team should:
  - randomly select a statistically valid sample of certified spending data from the reportable award-level transactions included in the agency's certified File C submission, or Files D1 and D2 if File C is unavailable
  - test the linkages from File C to Files D1 through F

# Required Review Guide

## Walkthrough

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### § 430 - Select a Statistically Valid, Random Sample of Certified Spending Data Submitted, cont'd

➤ **To select a statistically valid sample, the engagement team should use the following criteria:**

- Population Size – the number of detail award transactions included in the agency's quarterly certified data submission determined by adding the total number of detail award transactions in File C, or Files D1 and D2 if File C is unavailable
- Confidence level – the percentage of all possible samples that can be expected to include the true population parameter
- Expected error rate – the estimated number of errors in the population to be sampled
- Sample Precision – the expected difference between the true population parameter and a sample estimate of that parameter
- Sample Size – the number of transactions to be selected for the IG's review to ensure consistency

# Required Review Guide

## Walkthrough

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### § 430 - Select a Statistically Valid, Random Sample of Certified Spending Data Submitted, cont'd

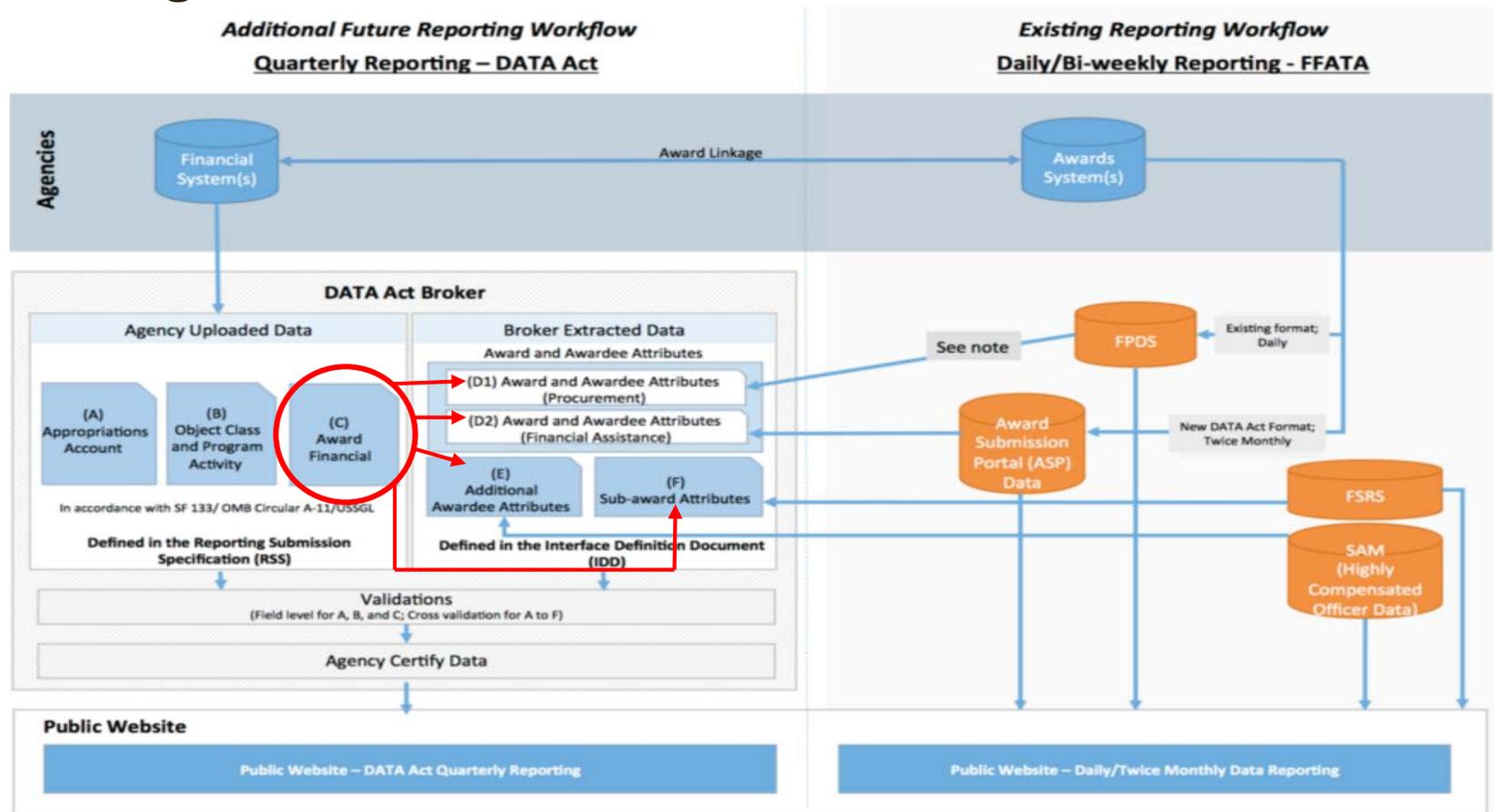
➤ Criteria to select a statistically valid sample – Parameters:

Criteria	Parameter
Confidence Level	95 %
Expected Error Rate	50% (initial year)
Sample Precision	+ /- 5%
Sample Size	385 transactions*

\* For agencies with a smaller population, where the recommended sample size of 385 represents 5% or more of the population, the sample size may be reduced by applying the finite correction factor using the following formula to determine the recommended sample size:  $385/[1 + (385/N)]$ , where "N" represents the population size.

# Required Review Guide Walkthrough

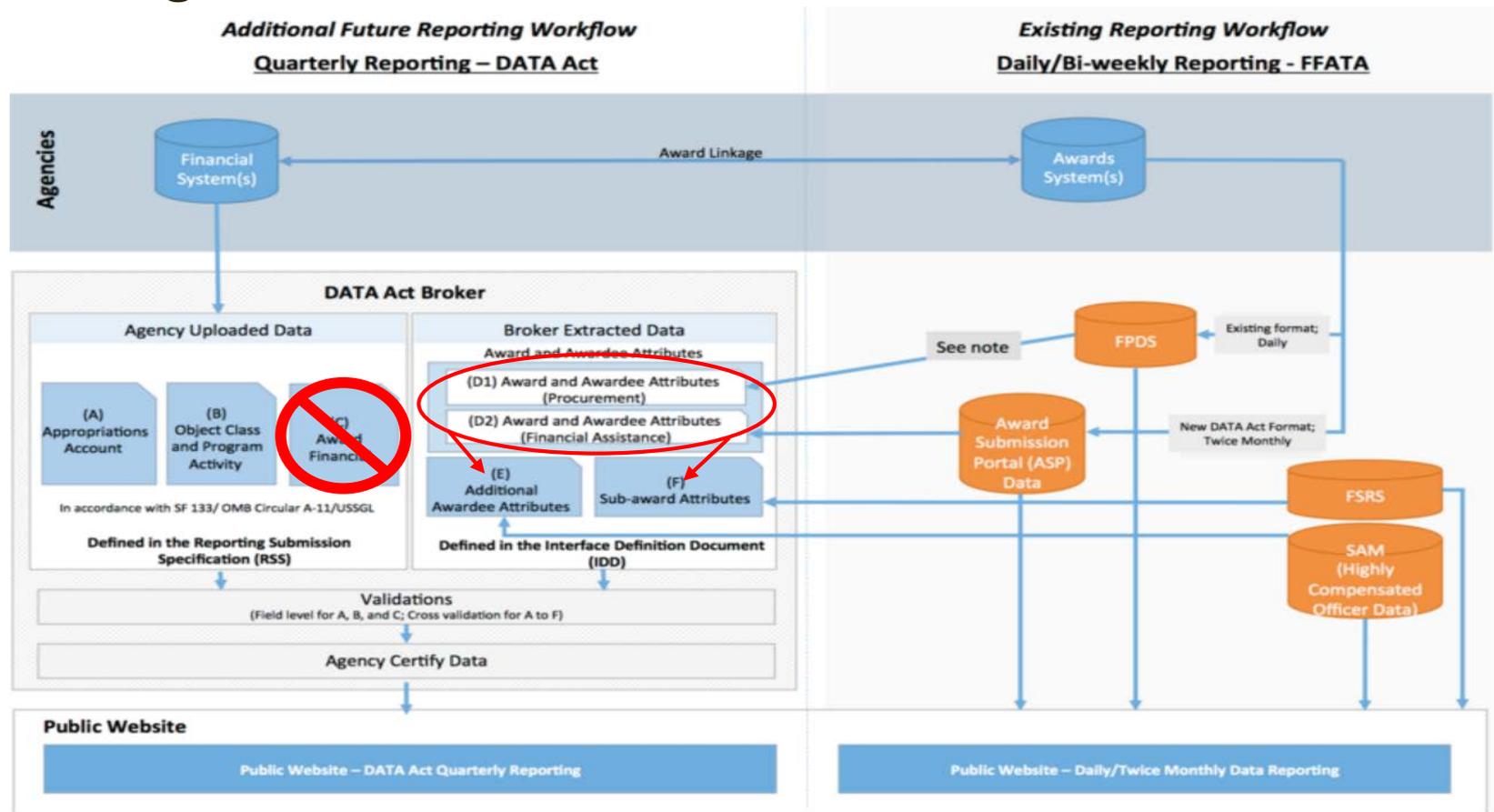
## § 440 - Detail Test – Award Level Linkages (Files C through F)



Note: For May 2017 implementation, D1 will be extracted from the USAspending site which pulls data from FPDS daily. D1 will be pulled from FPDS directly in the long term.

# Required Review Guide Walkthrough

## § 440 - Detail Test – Award Level Linkages (Files C through F), cont'd



Note: For May 2017 implementation, D1 will be extracted from the USAspending site which pulls data from FPDS daily. D1 will be pulled from FPDS directly in the long term.

# Required Review Guide

## Walkthrough

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### § 440 - Detail Test – Award Level Linkages (Files C through F), cont'd

- Any variances found during the detail testing of award level linkages should be clearly documented by the Federal agency.
- The engagement team should assess the reasonableness of the agency's process to resolve all variances and report on any unusual or unexplained variances it identifies.

# Required Review Guide

## Walkthrough

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### § 450 - Detail Test – Award-Level Transaction Data

- To assess the completeness of the award-level transaction data and proper use of data standards:
  - evaluate whether all transactions and awards, made and/or modified after January 1, 2017 have been recorded and reported in the proper period
  - evaluate whether each transaction sampled contain all required data elements
  - determine whether each required data element is presented in conformance with the corresponding established data standard
  - evaluate the agency's process to review the 57 data standards and associated definitions and efforts to communicate and resolve related issues with OMB and Treasury

# Required Review Guide

## Walkthrough

### § 450 - Detail Test – Award-Level Transaction Data, cont'd

➤ To assess the accuracy of the award-level transaction sample data:

For each transaction containing:	Match the information to:
Award-level data	Agency's financial systems' or underlying accounting records
Non-financial procurement award data elements	Agency's financial systems' or underlying accounting records
Financial procurement award data elements	Agency's financial systems' or underlying accounting records
Award-level data for awardees	SAM
Sub-award data	FSRS
Executive compensation data	SAM
Official entity information	Agency's financial systems' or underlying accounting records

# Required Review Guide Walkthrough

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## § 450 - Detail Test – Award-Level Transaction Data, cont'd

- To assess the timeliness of the award-level transaction sample data:
  - evaluate whether financial and non-financial assistance award-level data transactions and procurement award data were reported within 30 days after the quarter in which they are made and/or amended

# Required Review Guide Walkthrough

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## § 450 - Detail Test – Award-Level Transaction Data, cont'd

- To assess the quality of the award-level transaction sample data:
  - refer to the internal control assessment in section 320 and the results of testing performed under sections 440 and 450

# Required Review Guide

## Walkthrough

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### § 450 - Detail Test – Award-Level Transaction Data, cont'd

- Any variances found during the detail testing of award-level transaction data should be clearly documented by the Federal agency.
- The engagement team should assess the reasonableness of the agency's process to resolve all variances and report on any unusual or unexplained variances it identifies.

# Required Review Guide Walkthrough

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## § 460 – Results

- The engagement team should report the:
  - error rate and sampling error (margin of error) for each characteristic tested (completeness, accuracy, timeliness, quality of the data submitted for publication on USASpending.gov and the agency's implementation and use of the Government-wide financial data standards

# Required Review Guide Walkthrough

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## § 500 – Reporting

**Required review reports should conform to GAGAS standards and contain the results of the engagement team’s assessment of:**

- internal controls over source systems used to report financial and award data for publication on USASpending.gov
- internal controls in place over data management and processes used to report financial and award data to USASpending.gov
- identified control deficiencies that may adversely impact the completeness, timeliness, quality, and accuracy of the data submitted

# Required Review Guide Walkthrough

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## § 500 – Reporting, cont'd

Required review reports should conform to GAGAS standards and contain the results of the engagement team's assessment of the:

- completeness, timeliness, quality, and accuracy of the data sampled by the Federal agency IG
- implementation and use of the Government-wide financial data standards by the Federal agency

***Deficiencies in internal control that are not significant to the objectives of the engagement but warrant the attention of those charged with governance, should be included in the report or otherwise communicated in writing to its agency's management officials.***

# Required Review Guide Walkthrough

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## § 500 – Reporting, cont'd

- **Initial DATA Act Required Review Reports should be:**
  - made publicly available by November 8, 2017
  - distributed to the following:
    - ✓ Senate Committee on Homeland Security and Governmental Affairs
    - ✓ House Committee on Oversight and Government Reform
    - ✓ Senate Committee on the Budget
    - ✓ House Committee on the Budget
    - ✓ GAO
    - ✓ Treasury OIG

# Contracting DATA Act Oversight Engagements

# Contracting DATA ACT Oversight Engagements

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- What to include in the SOW or PWS
- Can the Required Engagement be attached to an awarded Financial Statement Audit contract?
  - Depends on how the contract has been awarded
  - Also, depends on the opinion of the CO according to expected dollar value
  - Working with your CO and assigning the appropriate COR
  - Timeline of contracting process
- Difference between DATA Act Engagement vs. the Readiness Review
- Questions?

**Questions can be sent to**  
**[DATAAct@oig.treas.gov](mailto:DATAAct@oig.treas.gov)**