



Our Mission:

Through audits, evaluations, and investigations, the Office of Inspector General provides independent oversight of agency programs and operations in support of the goals set forth in the Peace Corps Act while making the best use of taxpayer dollars.

PEACE CORPS Office of **INSPECTOR GENERAL**

Audit of the Peace Corps' Implementation of the Digital Accountability and Transparency Act

FY 2017

Background

The Digital Accountability and Transparency Act of 2014¹ (DATA Act) requires Federal agencies to report financial and spending information to the public through [USASpending.gov](https://www.usaspending.gov) in accordance with Government-wide financial data standards developed and issued by the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury). The DATA Act also requires the Office of Inspector General (OIG) of each Federal agency to review a statistically valid sample of the spending data submitted by its Federal agency for Fiscal Year (FY) 2017, second quarter (Q2), January 1, 2017 through March 31, 2017. The OIGs are required to submit to Congress a publicly available report assessing the completeness, timeliness, quality, and accuracy of the data sampled and the implementation and use of the Government-wide financial data standards by the Federal agency.

Objective

The objectives of this performance audit were to assess the completeness, timeliness, quality, and accuracy of FY 2017, Q2 financial and award data submitted for publication on [USAspending.gov](https://www.usaspending.gov) in accordance with the DATA Act and to assess the Peace Corps' implementation and use of the Government-wide financial data standards established by OMB and Treasury.²

Results

The Peace Corps lacked a quality control process for submitting their FY 2017, Q2 DATA Act submission. Without this process, the information submitted did not completely represent the Peace Corps' true population of procurement activity. Additionally, all of the sample reviewed contained inaccuracies and over half of the sample did not provide all of the elements required by the law. We conclude that the Peace Corps FY 2017, Q2 DATA Act submission did not provide quality information.

While the Peace Corps took steps to implement and use the Government-wide data standards, problems with completeness and accuracy hinder the Peace Corps' ability to provide reliable data, achieve full transparency to the public, and comply with Federal accountability requirements. Our recommendations contained within this report are intended to improve internal control and business processes to ensure that the Peace Corps consistently and effectively implements and uses the Government-wide data standards.

Full report from Kearney & Company follows.

Summary of Recommendations

We recommend that the Peace Corps:

1. Expand and improve existing internal quality control procedures to validate the completeness and accuracy of the DATA Act submissions.
2. Ensure all data fields are complete and accurate for DATA Act submissions.
3. Ensure only required information is included in DATA Act submissions.
4. Develop and implement procedures to validate the accuracy of the data entered into systems supporting DATA Act elements.

Contact

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Hotline

Confidentially report fraud, waste, abuse, or mismanagement in the Peace Corps.

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Washington, DC 20037-7129

² The Peace Corps Office of Inspector General contracted with independent public accounting firm Kearney & Company, P.C. to perform the review of the Peace Corps' compliance with the provisions of the DATA Act.

United States Peace Corps Office of Inspector General

Implementation of the Digital Accountability and Transparency Act of 2014 (DATA Act) Performance Audit

Performance Audit Report

November 3, 2017



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Audit of the United States Peace Corps' Implementation of the Digital Accountability and Transparency Act of 2014

Kathy Buller
Inspector General
United States Peace Corps
Paul D. Coverdell Peace Corps Headquarters
1111 20th Street NW
Washington, D.C. 20526

Dear Ms. Buller:

Kearney & Company, P.C. (Kearney) has performed an audit of the United States Peace Corps' (Peace Corps) implementation of the Digital Accountability and Transparency Act of 2014 (DATA Act). This performance audit, conducted under Contract No. PC-13-7-022, was designed to meet the objective identified in the **Objective** section of this report and further defined in [Appendix A: Purpose, Scope, and Methodology](#).

Kearney conducted this performance audit in accordance with Generally Accepted Government Auditing Standards, 2011 Revision, issued by the Comptroller General of the United States. Those standards require that Kearney plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. We believe that the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

Kearney appreciates the cooperation provided by the Peace Corps personnel during the audit.



Kearney & Company, P.C.
Alexandria, Virginia
November 3, 2017

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EXECUTIVE SUMMARY

Background

The Digital Accountability and Transparency Act of 2014¹ (DATA Act) requires Federal agencies to report financial and spending information to the public through USASpending.gov in accordance with Government-wide financial data standards developed and issued by the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury). The DATA Act also requires the Office of Inspector General (OIG) of each Federal agency to review a statistically valid sample of the spending data submitted by its Federal agency for fiscal year (FY) 2017 second quarter (Q2), January 1, 2017 through March 31, 2017. The OIGs are required to submit to Congress a publicly available report assessing the completeness, timeliness, quality, and accuracy of the data sampled and the implementation and use of the Government-wide financial data standards by the Federal agency. The United States Peace Corps' (Peace Corps) OIG engaged Kearney & Company, P.C. (referred to as "Kearney," "we," and "our" in this document) to conduct a performance audit to meet this requirement.

Objective

The objectives of this performance audit were to assess the completeness, timeliness, quality, and accuracy of the Peace Corps FY 2017 Q2 financial and award data submitted for publication on USASpending.gov in accordance with the DATA Act and to assess the Peace Corps' implementation and use of the Government-wide financial data standards established by OMB and Treasury.

Results

The Peace Corps lacked a quality control process for submitting its FY 2017 Q2 DATA Act submission. Without this process, the information submitted did not completely represent the Peace Corps' true population of procurement activity. Additionally, all of the sample reviewed contained inaccuracies and over half of the sample did not provide all of the elements required by the DATA Act. Kearney concludes that the Peace Corps' FY 2017 Q2 DATA Act submission did not provide quality information.

While the Peace Corps took steps to implement and use the Government-wide data standards, problems with completeness and accuracy hinder the Peace Corps' ability to provide reliable data, achieve full transparency to the public, and comply with Federal accountability requirements. Kearney's recommendations contained within this report are intended to improve internal control and business processes to ensure that the Peace Corps consistently and effectively implements and uses the Government-wide data standards.

¹ Public Law (P.L.) No. 113-101

We made four recommendations to the Peace Corps' Senior Accountable Official (SAO) to improve the agency's implementation of the DATA Act. We provided these findings and recommendations, as well as a draft version of this report, to management for comment. Management's response is included in its entirety in [Appendix E](#).

OBJECTIVE

The objectives of this performance audit were to assess the completeness, timeliness, quality, and accuracy of the Peace Corps' FY 2017 Q2 financial and award data submitted for publication on [USASpending.gov](https://beta.usaspending.gov) in accordance with the DATA Act and to assess the Peace Corps' implementation and use of the Government-wide financial data standards established by OMB and Treasury.

BACKGROUND

In 2016, the Federal Government spent more than \$3 trillion in payments to vendors, contractors, and grantees in the form of contracts, grants, loans, and other financial awards.² To increase the transparency of and accountability for that spending, Congress passed the Federal Funding Accountability and Transparency Act of 2006 (FFATA).³ The act, as amended by the Government Funding Transparency Act of 2008,⁴ requires OMB to ensure the existence and operation of a free, publicly accessible website containing data on Federal awards (e.g., contracts, loans, and grants). In order to comply with FFATA requirements, OMB launched the [USASpending.gov](https://beta.usaspending.gov) website.

In May 2014, President Obama signed the DATA Act⁵ into law. The DATA Act amends and augments FFATA in order to increase accountability, transparency, accessibility, quality, and standardization in Federal spending data. The DATA Act requires agency financial and payment information to be reported to the public through [USASpending.gov](https://beta.usaspending.gov) in accordance with Government-wide financial data standards developed and issued by OMB and Treasury.

Guidance Related to Federal Agency Accountability and Transparency

OMB has published several sources of implementation guidance relating to FFATA and the DATA Act in order to facilitate consistency and compliance across Federal agencies. In addition, Treasury published technical guidance to assist agencies in understanding the various files and data elements of the DATA Act submissions and the functionality of Treasury's Broker (Broker). Notable sources of guidance available to agencies include:

- OMB-M-10-06, *Open Government Directive*, provides guidance for Executive departments and agencies to implement the principles of transparency and open Government. This includes publishing Government information online and taking steps toward improving the quality of Government information published. The *Open Government Directive – Federal Spending Transparency* and the *Open Government*

² Treasury, <https://beta.usaspending.gov/#/> (accessed on September 26, 2017). This amount includes total spending awarded to individuals, private contractors, and local Governments, and it excludes the cost of running the Government and direct services (i.e., non-award spending or money that was not given out through contracts, grants, direct payments, loans, or insurance).

³ P.L. No. 109-282, § 1 to 4 (September 26, 2006)

⁴ P.L. No. 110-252 (June 30, 2008)

⁵ P.L. No. 113-101

Directive – Framework for the Quality of Federal Spending Information offers guidance to Federal agencies in implementing the requirements in OMB-M-10-06.

- OMB-M-15-12, *Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable*, provides guidance to Federal agencies on the existing data reporting requirements pursuant to the FFATA, as well as new requirements that agencies must employ to comply with the DATA Act. This guidance requires agencies to establish a linkage between their financial, grants, and procurement management systems, which is a key component to tracking spending more effectively. OMB M-15-12 specifies that agency implementation plans should: 1) identify an SAO; 2) estimate resource requirements; 3) propose an implementation timeline; and 4) identify foreseeable challenges and resolutions.
- OMB Management Procedures Memorandum No. 2016-03, *Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal Spending*, offers additional guidance to Federal agencies on reporting Federal appropriations account summary-level and Federal award-level data to USASpending.gov in accordance with FFATA, as amended by the DATA Act. This memorandum also discusses the requirement for Federal agencies to associate data in agency financial systems with a prime award identification number (Award ID) to facilitate the linkage of these two levels of data.
- OMB-M-17-04, *Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability*, provides additional guidance to Federal agencies on reporting to USASpending.gov. This guidance offers specific technical assistance on certain matters, such as awards involving intra-governmental transfers and quarterly SAO assurances.
- On April 29, 2016, Treasury issued the DATA Act Information Model Schema (DAIMS), Version (v).1.0, to be the authoritative source for the terms, definitions, formats, and structures of the data elements. DAIMS provides requirements for Federal agencies on reporting to the DATA Act Broker. On June 30, 2017, after the agencies' first submission deadline, Treasury issued DAIMS, v1.1, with updated technical guidance describing the submission file formats Federal agencies are required to follow.
- *Federal Spending Transparency Data Standards*, in accordance with the DATA Act, OMB, and Treasury, established the set of Government-wide data standards⁶ for Federal funds made available to or expended by Federal agencies. Agencies are required to report financial data in accordance with these standards beginning in FY 2017 Q2.

⁶ The 57 standard data elements, including their definitions, can be found in [Appendix B](#) of this report. They are also available at <https://fedspendingtransparency.github.io/data-elements/> (accessed on September 14, 2017).

The DATA Act also requires the Peace Corps' OIG to review compliance and assist in the monitoring of the Peace Corps' implementation of the act. The *Inspectors General Guide to Compliance under the DATA Act* (Guide) presents a common methodological and reporting approach for the Inspector General (IG) community to use in performing its mandated work. To meet the needs of the IG community, the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) Federal Audit Executive Council (FAEC) established the DATA Act Working Group. Additionally, the OIG is required to review a statistically valid sample of the spending data submitted by its agency; assess the completeness, timeliness, quality, and accuracy of the data sampled; and evaluate the agency's implementation and use of Government-wide financial data standards. Timeliness is measured as the percentage of transactions reported within 30 days of quarter-end. The OIGs are required to submit to Congress and make publicly available a report of the results of the assessment.⁷ Below is a timeline of the DATA Act, from when it was signed into law through the reporting deadlines.

DATA Act Timeline

- May 9, 2014 – President Obama signed the DATA Act into law. The DATA Act was enacted to expand the reporting requirements pursuant to the FFATA. The new requirements for Government-wide spending data standards, full publication of all spending data, and a pilot program to test standards for grant and contract recipients were established
- May 8, 2015 – Treasury and OMB announced the first version of Government-wide standards for Federal spending, and OMB published guidance to Federal agencies
- May 9, 2015 – The DATA Act's Section 5 pilot program began for grant recipients, managed by the Department of Health and Human Services (HHS), on the DATA Act's deadline
- April 29, 2016 – Treasury published the complete version of Government-wide data standards for Federal spending
- May 3, 2016 – OMB published additional guidance for Federal agencies on how to implement the data standards
- November 8, 2016 – Deadline – Each agency IG must issue a report assessing the completeness, timeliness, quality, and accuracy of its agency's spending data, plus its agency's implementation and use of data standards, with additional reports in 2018 and 2020, under paragraph 6(a)(2) of FFATA (as added by the DATA Act)⁸
- May 9, 2017 – Deadline – All agencies must begin reporting their spending data using the Government-wide data standards, under paragraph 4(c)(2) of FFATA (as added by the DATA Act). Treasury and OMB must publish a complete picture of Federal spending, under subsection 3(a) of FFATA (as added by the DATA Act)

⁷ This report is required per the DATA Act. For details regarding the scope and methodology, including use of the *Inspectors General Guide to Compliance Under the DATA Act* (Treasury OIG, OIG-CA-17-012, February 2017), see [Appendix A](#) of this report.

⁸ CIGIE's Memorandum to Congress, dated December 22, 2015, addresses this reporting date anomaly. The memo states that "IGs plan to provide Congress with their first required reports in November 2017, a one-year delay from the due date in the statute."

- May 9, 2017 – Deadline – Section 5 pilot program to test standardized reporting by grantees and contractors ended, under paragraph 5(b)(5) of FFATA (as added by the DATA Act)
- August 11, 2017 – OMB published its report to Congress on the results of the Section 5 grantee and contractor pilot programs, under paragraph 5(b)(6) of FFATA (as added by the DATA Act)
- November 8, 2017 – Deadline – The Government Accountability Office (GAO) must issue a report assessing the completeness, timeliness, quality, and accuracy of all agencies' spending data, plus their implementation and use of data standards, with additional reports in 2019 and 2021, under paragraph 6(b)(2) of FFATA (as added by the DATA Act)
- May 9, 2018 – Deadline – Treasury and OMB must ensure that spending data conforms to the data standards under FFATA (as added by the DATA Act)
- August 7, 2018 – Deadline – OMB must decide whether to impose DATA Act standards on all grantee and contractor reporting, under FFATA (as added by the DATA Act).

DATA Act Submission

The DATA Act requires Federal agencies to submit Q2 data through USASpending.gov by April 30, 2017. Treasury developed an information technology (IT) system, the DATA Act Broker, to facilitate the submission of data for the DATA Act. Agencies are required to use the Broker⁹ to upload three files containing data from the agencies' internal systems and records. In addition, agencies use the Broker to extract award and sub-award information from existing Government-wide reporting systems to generate four additional files. The SAO then certifies all of his/her respective agency's data in the Broker.

For the first DATA Act reporting period FY 2017 Q2 data, the DATA Act Broker allowed only one submission per Agency Identifier (AID) code. Agencies that do not have their own AIDs code, including the Peace Corps, were required to submit Files A – E through the DATA Act Broker to be combined by Treasury with the agencies that have the same AID code. The Peace Corps reported with other AID 011 agencies, including the Executive Office of the President (EOP), Inter-American Foundation, United States Trade and Development Foundation, and African Development Foundation.

Files Generated Utilizing Agency Information Systems

Exhibit 1 details the three files that Federal agencies generate from internal information systems and records.

⁹ OMB Management Procedures Memorandum (MPM) 2016-03, *Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal Spending*, requires agencies to submit data required by the DATA Act directly to Treasury. Treasury issued the DAIMS, v.1.1, which directed agencies to complete the submission through the Broker.

Exhibit 1: Agency-Created Files

DATA Act Submission File	File Description
File A – Appropriations Account Detail	File A provides information about how budgetary resources are made available and the status of budgetary resources at the end of the reporting period. Six of the 57 required data elements are included in File A, including the amount appropriated and obligated ¹⁰ during the FY. The information in File A is reported for each Treasury Account Symbol (TAS). ¹¹ File A data is reported at the summary level, rather than the individual transaction level.
File B – Object Class and Program Activity Detail	File B includes the same six data elements as File A; however, the information in File B is presented by program activity ¹² and object class ¹³ , which represent an additional two required data elements. Similar to File A, File B data is reported at the summary level.
File C – Award Financial Data	File C includes award and object class transaction-level information for all awards, procurement, and financial assistance (e.g., grants and cooperative agreements) processed during the quarter. This includes modifications to existing awards (e.g., increase or decrease in contract value, change in the Contracting Officer [CO], period of performance, deliverable timeline). Specifically excluded from agency submissions are invoicing and liquidation activity, payroll actions, classified transactions, and interagency awards. Four of the 57 required data elements are included in File C, including the TAS used to fund the award, the amount of the award or modification, and a unique identifier. All records in File C should be included in either Files D1 or D2, which are described below.

Source: Generated by Kearney.

Files Generated in the DATA Act Broker

Exhibit 2 details the four files that are part of the DATA Act submission but are not populated using the Federal agencies' internal systems. Instead, the Federal agencies generate the files using the Broker. Although the files are not populated using the agency's internal systems, agency SAOs must still provide assurance over the quality of the data.

¹⁰ Obligations are definite commitments that create a legal liability of the Government for payment.

¹¹ A TAS represents individual appropriation, receipt, and other funds made available to Federal agencies. The TAS is used to segregate funds to ensure that funds are spent in accordance with law.

¹² A program activity is a specific activity or project as listed in the program and financing schedules of the annual budget of the United States Government.

¹³ Object classifications identify the kinds of services, materials, and other resources for which U.S. Government payments are made. They cover all types of obligations, payments, current operating expenses, and capital outlays. The basic object classes are prescribed by OMB Circular No. A-11, *Preparation, Submission, and Execution of the Budget*.

Exhibit 2: DATA Act Broker-Generated Files

DATA Act Submission File	File Description
File D1– Award and Awardee Attributes (Procurement)	<p>File D1 includes transaction-level information for all procurement awards processed during FY 2017 Q2. Forty-one of the 57 required data elements are included in File D1, including a unique identifier, a description of the award, the place of performance, and the period of performance. Records can be traced from File D1 to File C using the unique identifier.</p> <p>When agencies generate File D1 in the DATA Act Broker, the Broker pulls the information from the Federal Procurement Data System – Next Generation (FPDS-NG) for all awards with an action date¹⁴ during FY 2017 Q2. The Federal Government uses FPDS-NG, operated by the General Services Administration (GSA), to collect and report on procurement spending across all Federal agencies.¹⁵ Agencies are required to report all contracts with an estimated value over \$3,000 and modifications to those contracts into FPDS-NG.</p>
File D2– Award and Awardee Attributes (Financial Assistance)	<p>File D2 includes transaction-level information for all financial awards processed during FY 2017 Q2. Thirty-eight of the 57 required data elements are included in File D2, including a unique identifier, the legal name of the awardee, the place of performance, and the period of performance. Records can be traced from File D2 to File C using the unique identifier.</p> <p>When agencies generate File D2 in the Broker, the Broker pulls the information from the Award Submission Portal (ASP) for all awards reported during FY 2017 Q2. Treasury operates the ASP, which is part of USASpending.gov. Agencies report financial assistance awards to the ASP monthly.</p>
File E – Additional Awardee Attributes	<p>File E includes information on organizations which received procurement or financial assistance awards during FY 2017 Q2. In total, File E includes five of the required data elements. Three of these data elements are used to identify the awardee and are included for all organizations with awards in FY 2017 Q2. The remaining two required data elements are only reported for organizations which receive over 80% or \$25,000,000 of their annual gross revenues in Federal funding.¹⁶ These elements are the names of the</p>

¹⁴ Treasury defines the action date data element as the date the award was issued/signed by the Government or a binding agreement was reached. There is no action date field in FPDS-NG; however, while executing audit procedures, Kearney noted that the action date in File D1 aligned with the “Date Signed” field in FPDS-NG.

¹⁵ The Office of Federal Procurement Policy Act, as amended, 41 United States Code (U.S.C.) 401 et.seq., and Federal Acquisition Regulation (FAR), Subpart 4.6, require that all Federal agencies collect and report procurement data to FPDS-NG for collecting and disseminating statistical procurement data to Congress, the Executive Branch, and the private sector. At a minimum, agencies must report contract actions over the micro-purchase threshold.

¹⁶ The Office of Federal Procurement Policy Act, as amended, 41 U.S.C. 401 et.seq., and FAR, Subpart 52.204-10.

DATA Act Submission File	File Description
	<p>five most highly compensated officers and the total compensation for these individuals.</p> <p>When agencies generate File E in the Broker, the Broker pulls the information from the System of Award Management (SAM), which is operated by GSA.</p>
File F – FFATA Sub-award Attributes	<p>File F includes information on certain organizations which received procurement or financial assistance sub-awards during FY 2017 Q2. Other than data elements used to identify the prime contractor or prime grantee, which enable the file to be linked to the other files, none of the required data elements are included in File F.</p> <p>When agencies generate File F in the Broker, the Broker pulls information from the FFATA Sub-award Reporting System (FSRS), which is operated by GSA. If a prime contractor issues a sub-award for more than \$30,000 or if a prime grantee issues a sub-award for more than \$25,000, the prime contractor/grantee must report the sub-award in FSRS. In addition to details about the sub-award, the prime contractor/grantee is also required to report information on the executive compensation of the organization to which the sub-award was issued.</p>

Source: Generated by Kearney.

Senior Accountable Officer Certification

The responsibility for ensuring the accuracy of all files lies with an agency's DATA Act SAO. Each agency is required to designate an SAO, who is a senior official in the agency with the ability to coordinate across multiple communities and Federal Lines of Business.¹⁷ Although OMB does not name a position within the agency that should be the SAO, the guidance states that the SAO should be accountable for the quality and objectivity of internal controls over spending information. At the Peace Corps, an expert within the Office of the Chief Financial Officer (OCFO) serves as the SAO. The SAO must provide reasonable assurance over the quality of the data submitted and document his/her assurance by certifying the DATA Act submission in the Broker. OMB guidance directs SAOs to verify that there are the required linkages between all of the files prior to certification. For example, the awardees included in File E should have transactions in Files C and D1 or C and D2. OMB guidance further states that when certifying the DATA Act submission, SAOs are "providing reasonable assurance that their internal controls support the reliability and validity of the agency account-level and award-level data."¹⁸

¹⁷ OMB-10-06, Section 2 a., *Open Government Directive*

¹⁸ OMB-M-17-04, *Additional Guidance for DATA Act Implementation: Further requirements for Reporting and Assuring Data Reliability*

The Peace Corps Organization

The Peace Corps' appropriations account for approximately \$410 million of the funds reported in the Peace Corps' FY 2017 Q2 Combined Statement of Budgetary Resources (SBR), which was approximately 100% of the Peace Corps' total budgetary resources.¹⁹

The Peace Corps' Process for Generating the Data Act Submission

As discussed in the **DATA Act Submission** section above, the Peace Corps did not submit its DATA Act submission as a stand-alone agency. On April 25, 2017, the Peace Corps uploaded its Files A, B, and C submissions through the DATA Act Broker. When the submissions were finished, the Peace Corps, clicked "Notify Another User that the Submission is Ready for Certification." On April 27, 2017, the submission point of contact (POC) at Treasury's Administrative Resource Center (ARC) combined the Peace Corps' files with the other shared AIDs 011 agencies that were required for the full submission and submitted and certified the files in the Broker.

The data needed to create Files A, B, and C primarily reside in the Peace Corps' core financial management system, Odyssey. The Peace Corps utilized the Oracle-developed patch to run customized queries and reports developed by the Peace Corps' OCFO/Financial Systems (FS) from Odyssey for its DATA Act reporting.

File A – Appropriations Account Detail

For the Peace Corps data, a member of the Accounting and Financial Reporting (AFR) within the OCFO runs a dedicated query in the General Ledger (GL) module of Odyssey that extracts the required information and produces a report that becomes the basis for File A. File A includes the same information reported on Standard Form (SF)-133, *Report on Budget Execution and Budgetary Resources*, which Treasury creates based on data received from the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS). Agencies must submit their financial information to Treasury using GTAS on a monthly basis.²⁰ Because File A is the same as the SF-133, the Peace Corps ensured that the extracted File A data agreed to the applicable GTAS and SF-133 information, which was March 2017 for the FY 2017 Q2 DATA Act submission. The Peace Corps had 20 separate TASs as of March 30, 2017.

File B – Object Class and Program Activity Detail

As noted above in **Exhibit 2**, File B includes the same information as File A; however, the budgetary resource and status information in File B is presented by TAS, program activity, and object class. As Odyssey contains all of these data fields, AFR also utilizes a dedicated query in the GL module to produce a report that becomes the basis for File B. The Peace Corps' financial

¹⁹ The Peace Corps' FY 2016 Agency Financial Report, Combined SBR, include appropriations (i.e., discretionary and mandatory) and spending authority from offset collections (i.e., discretionary and mandatory).

²⁰ In FY 2017, agencies were required to submit at the end of each month, except October.

reporting process for generating its GTAS Adjusted Trial Balance file includes the necessary level of detail to complete File B. While the information presented in File B generally has more detail than the final monthly GTAS submission, the Peace Corps ensures the summary amounts by TAS and United States Standard General Ledger (USSGL) accounts agree between the two files.

File C – Award Financial Data

The data needed to create File C also resides in Odyssey, where the purchase order (PO) is flagged to indicate if a transaction needs to be included in DATA Act reporting. This is populated by the Procurement Information System for Management (PRISM). PRISM will set the flag to reportable if the obligation is greater than \$3,500 and it excludes all Inter-Agency Agreements. The dedicated GL module produces a subset of data from File B to create File C. The query utilizes the Document Type Category field in Odyssey to appropriately exclude non-award activity (e.g., payroll actions). The financial award and procurement data reported in File C should agree to the procurement information in FPDS-NG. The Peace Corps expected timing differences between File C and FPDS-NG and developed a reconciliation process that it executed periodically throughout the quarter to ensure agreement prior to submitting its quarterly DATA Act submission.

Files D1, D2, E, and F

On April 25, 2017, the Peace Corps, using the DATA Act Broker, generated Files D1, E, and F for submission with the other AID 011 agencies, as required by Treasury for this first DATA Act submission. File D2 does not apply to the Peace Corps because the agency does not provide Federal financial assistance (e.g., grants) which meet the reporting requirements. Prior to its final submission, the Peace Corps generated File D1 to perform limited quality control procedures over File D1. As noted above, awardees are responsible for updating SAM and FSRs, which are the source systems for Files E and F. However, it is the responsibility of the Peace Corps to update the information in FPDS-NG, which is the source system for File D1. The Peace Corps was unable to identify which transactions were its own in Files E and F because of the commingling with the other AID 011 agencies.

Recording Data in FPDS – NG

Odyssey is configured so that when a procurement is completed in Odyssey, certain fields will be automatically transmitted to FPDS-NG, creating a new record in FDPS-NG. However, this process does not automatically populate all required fields in FPDS-NG. The CO enters the remaining fields directly into FPDS-NG. Once all of the required fields in FPDS-NG are completed, the CO clicks the “Verify” button. The action must pass automatic edit checks in FPDS-NG to be recorded, which is noted by a “final” status.

Testing Limitations for Data Reported from Files E and F

As noted in *Exhibit 2*, File E contains additional awardee attribute information extracted from SAM via the Broker, and File F contains sub-award attribute information extracted from FSRS via the Broker. It is the prime awardee's responsibility to report sub-award and executive compensation information in SAM and FSRS. Data reported from these two award reporting systems are generated in the Broker for display on [USASpending.gov](https://www.usaspending.gov). As outlined in OMB's MPM-2016-03, the authoritative sources for the data reported in Files E and F are SAM and FSRS, respectively, with no additional action required of Federal agencies. As such, we did not assess the completeness, timeliness, quality, and accuracy of the data extracted from SAM and FSRS via the DATA Act Broker.

Data Quality Assessments

Until the weaknesses identified in this report are addressed, any efforts to assess the quality of the Peace Corps' data submitted for publication on Beta.USASpending.gov will be limited.

The Peace Corps' DATA Act submission was not compliant; it improperly included first quarter activity and over 2,209 transaction lines which reported a transaction obligated amount of zero. In order to address the statistical sampling objectives of the Guide, Kearney worked with the Peace Corps OIG and the Peace Corps Director of AFR to develop a modified File C to serve as the sampling population.

This modification process consisted of two main activities: 1) identifying and eliminating Q1 activity and 2) understanding the volume of zero dollar transactions. Using the same report-generating protocol used to produce the submitted File C, the Peace Corps generated a File C for only Q1. Using this new report, Kearney was able to extract Q1 transactions from the original submitted File C. This resulted in a modified File C containing 1,328 transactions, of which 153 transactions showed dollar amounts in transaction obligated amount and 1,175 showed a zero dollar amount in the transaction obligated amount field.

Kearney worked with the Peace Corps to understand the large percentage of zero dollar transactions included in File C. Their inclusion in the report was a function of the report parameters selected by the Peace Corps. Through this discussion, Kearney determined that File C consisted of:

- Award activity with a dollar amount properly included in File C
- Award activity with no dollar amount properly included in File C
- Non-award activity with no dollar amount improperly included in File C.

Kearney then addressed the non-award activity contained in File C. Through discussion and analysis, the Peace Corps could not identify and separate the non-award activity and zero dollar award activity contained in the modified File C. With no remaining system reporting options available to identify the improper non-award transactions included in the modified File C, Kearney selected the Q2 statistical sample from the modified File C to:

- Address the sampling requirements of the Guide for the properly included transactions
- Approximate the error rate of improperly included transactions in the population.

The following testing results are based upon the modified File C.

AUDIT RESULTS

The Peace Corps lacked a quality control process for submitting its FY 2017 Q2 DATA Act submission. Without this process, the information submitted did not completely represent the Peace Corps' true population or accurately reflect the data elements. Therefore, Kearney concluded that the Peace Corps' FY 2017 Q2 DATA Act submission did not provide quality information.

Finding 1: The Peace Corps Lacks a Comprehensive Quality Control Process over DATA Act Submissions

The Peace Corps lacked a comprehensive program to ensure its DATA Act submission contained quality information. Specifically, the agency did not utilize all tools available to them and did not conduct extensive controls to ensure the data submitted was complete, timely, and accurate.

The Peace Corps did not follow the DATA Act Implementation Playbook, which outlined eight suggested steps and timelines for the agency to develop plans for DATA Act implementation. The Peace Corps failed to submit a plan to OMB by September 2015 outlining its methodology for implementing the DATA Act requirements. Then, on October 26, 2016, the Peace Corps' OIG issued a letter to Congress detailing its concerns relating to the Peace Corps' ability to meet the DATA Act milestones. Further, in April 2017, GAO issued a report highlighting the progress of agencies to prepare for full DATA Act implementation. This work was based on reports from 30 OIGs, 14 of which were non-CFO agencies, similar to the Peace Corps. By this time, Peace Corps was well behind other agencies in implementing the DATA Act. The Peace Corps OIG could not provide GAO with specific results of its readiness because the agency was unable to provide any details to the OIG about its progress.

The Peace Corps completed limited quality control procedures over its DATA Act submission. The Peace Corps' management completed a reconciliation of the data in Files A and B and reviewed the warning and error reports from the Broker for the File C submission for its FY 2017 Q2 data submission through the Broker. Error reports were reviewed and resolved to be able to submit the necessary files through the Broker. However, clearing warning reports were required by the Broker submission process. Therefore, the Peace Corps reviewed them but did not focus on clearing all of the warning issues. Further, the Peace Corps' officials stated that they performed a review of the dollar amount of contract activity in File B and verified that it matched File C.

However, an overall review of the file to ensure that all of the data fields were populated did not occur prior to submission via the Broker. Further, Peace Corps did not perform reconciliations between File C and Files D1, D2, E, and F to ensure that all transactions reported in File C were included in the supporting combined D, E, and F files. The agency also did not review supporting documentation to ensure the accuracy of the 57 data elements in Files C through F.

Because personnel did not focus on ensuring that the required DATA Act data elements were accurate and complete, the Peace Corps' DATA Act submission incorrectly included data that did not meet the requirements of the DATA Act. Specifically, the file included data outside of Q2 and non-monetary invoicing and liquidation activity which the DATA Act did not require to be included in the submission. The Peace Corps' submission contained several errors in regards to completeness (e.g., not all of the data elements were populated) and accuracy of the data element's supporting documents (e.g., incorrect contracts, Statements of Work [SOW], and SAM information). Further, Kearney identified transactions reported in File C that were not included in the supporting files and transactions reported in the supporting files that were not included in File C.

Additionally, the Peace Corps relied on Oracle, the vendor providing Enterprise Resource Planning (ERP) support to the agency, to develop a patch for the capture of award identifiers and attributes from the Peace Corps' procurement system. This patch was not available in time for the Peace Corps to complete a thorough analysis of its data. The quality control procedures that the Peace Corps implemented for its first DATA Act submission substantially consisted of reconciling Files A and B to its SF-133s, *Report on Budget Execution and Budgetary Resources*. Additionally, it installed the Oracle patch created specifically for the DATA Act to report financial and award activity. The Peace Corps reviewed and corrected the errors identified by the Treasury Broker to generate Files A, B, and C. The Broker generates Files D1, D2, E, and F. The Peace Corps does not have any financial assistance awards meeting the reporting requirements with which to create File D2.

Kearney also determined that the Peace Corps' controls over the financial and award data reported to USASpending.gov were not adequately designed and operating effectively to ensure compliance with DATA Act requirements. The Peace Corps did not perform reconciliations between Files C through F to validate data integrity. The agency reviewed the file extracts for the fields which were required by the Reporting Submission Specification (RSS) to be populated through the Broker. However, the Peace Corps did not review file extracts to ensure compliance with DATA Act requirements, nor did it review file submissions for missing or invalid data elements. The Peace Corps relied on the controls in place over the entry of contract information into PRISM, which is where FPDS obtains the Peace Corps' contract details (e.g., contract awards and modifications). Specifically, the Peace Corps did not provide documented reconciliation reports to link Files C through F to allow the SAO, assigned by the OCFO, to provide reasonable assurance that the financial and award data submitted for publication on USASpending.gov are complete, timely, and accurate, as well as whether the data complies with the established Government-wide financial data standards. Procurement awards from File C are to be included in File D1, which contains award and awardee attributes for procurement awards.

We recommend that the SAO assigned by the OCFO:

Recommendation 1: Expand and improve upon existing internal quality control procedures, including reconciliations specifically between Files C through E, to validate the completeness and accuracy of the required data elements.

Recommendation 2: Implement quality control procedures over the individual files to review the files for missing and invalid data fields to validate the completeness and accuracy of the required data elements.

Finding 2: The Peace Corps Did Not Submit A Compliant DATA Act File C

The Peace Corps' Q2 submission was not compliant, as the agency submitted File C with year-to-date activity (October 1, 2016 through March 31, 2017) instead of just Q2 activity, as well as transactions which did not represent award activity (e.g., contract liquidations).

The Peace Corps submitted a file with 2,494 transactions for both FY 2017 Q1 and Q2. The submission included 285 transactions with values in the transaction obligated amount field and 2,209 transactions with non-monetary amounts in the transaction obligated amount field. Kearney obtained a separate population that contained a population of Q1 transactions. These transactions should not have been included in the File C FY 2017 Q2 DATA Act submission. We then removed these transactions from the Q2 population to create a Q2 population of 1,328 records with transaction obligated amounts and non-monetary values.

The resulting modified File C contained 1,328 transactions, of which 153 transactions had dollar amounts in transaction obligated amount and 1,175 had a zero dollar amount in the transaction obligated amount field. Kearney worked with the Peace Corps to understand the large percentage of zero dollar transactions included in File C. Their inclusion in the report was a function of the report parameters selected by the Peace Corps. Through this discussion, we determined that File C consisted of:

- Award activity with a dollar amount properly included in File C
- Award activity with no dollar amount properly included in File C
- Non-award activity with no dollar amount improperly included in File C.

The Peace Corps included Q1 and Q2 data in its Q2 submission because it relied on the Oracle-provided patch designed by its vendor. This patch was designed to comply with Treasury's guidance to Federal agencies, issued in DAIMS RSS, v.1.0, on April 20, 2016. This schema provided information on how each agency should submit its quarterly information. In this document, Treasury outlined that the universe of data to be submitted was all FY activity, and not just specific to the quarter being submitted. However, Treasury revised its guidance document and issued a new schema, RSS, v.1.1, on June 30, 2017. In this document, Treasury advised agencies to submit only data related to the specific quarter being submitted. However, this document was issued over two months after Q2 was submitted by the Peace Corps.

Further, based on several discussions with various Peace Corps process owners, we determined that the agency did not accurately understand the impact of including non-award activity in its Q2 DATA Act submission. While this information does not have a cumulative effect on the amount of award activity, it does not give the reader an accurate understanding of the amount of procurement activity that occurred in Q2. Specifically, it appears that the Peace Corps conducted numerous modifications to contracts, when, in reality, this is liquidation information which reports non-dollar amount activity and should have not have been included in File C.

We recommend that the SAO assigned by the OCFO:

Recommendation 3: Enhance the current DATA Act reporting process to ensure that transactions outside the DATA Act reporting requirements (e.g., non-monetary obligation transactions which do not represent obligation modification activity, as well as transactions outside the reporting period) are not included in the final submission of DATA Act-required files and that the required data elements are populating the files correctly.

Finding 3: The Peace Corps' File C was Not Accurate

The Peace Corps' FY 2017 Q2 submission was not accurate because its submitted File C did not contain information that was supported by the Peace Corps' contract documentation.

Based on **Finding 2** above, Kearney determined the modified FY 2017 Q2 population universe to be 1,328 transactions. For sampling of the File C submission, we reviewed a statistically valid sample of 298 transactions (22%). Of these 298 sampled items, only 34 contained valid award activity. Specifically, 200 of the 298 sampled transactions were transactions with zero amounts without a modification. These transactions represented either liquidation or invoice activity. An additional 64 samples were transactions without a modification, payment, or invoice activity. Kearney was unable to test these 264 sampled transactions because they did not meet the requirements for File C and should not have been included in the Peace Corps' DATA Act submission.

The Peace Corps was able to provide complete supporting documentation for 34 samples that were appropriately included in File C. To test the accuracy of these transactions, we obtained and inspected supporting documentation (e.g., base contracts, contract modifications, and SOWs) and verified the data included in Files C through E of the Peace Corps' submission against the supporting documents. Kearney noted that all 34 sample transactions contained inaccurate data and did not meet all quality requirements as outlined by OMB. Specifically, 34 of the 34 samples (100%) had accuracy errors with one or more data elements.

Summary of Testing

Exhibit 3: Summary Results of Testing

Results	Accuracy	Completeness*	Timeliness	Quality
Number of Transactions without Errors	0	15	34	0
Number of Transactions with One or More Data Elements Containing Errors	34	19	0	34

Source: Generated by Kearney based upon the results of testing.

*As noted in **Finding 2**, Kearney noted that the Peace Corps' overall DATA Act submission was inaccurate because the agency submitted File C data for FY 2017 Q1 and Q2, as well as transactions which did not have any award activity for FY 2017 Q2. In accordance with the performance audit objectives, we selected a statistically valid sample of data from the Peace Corps' File C to report on, completeness, timeliness, quality, and accuracy.

However, Kearney notes that of the 34 transactions tested for accuracy, only 32 were able to be tested for the 57 attributes required. See [Appendix B](#) for a list of all attributes tested. **Exhibit 4** presents the detailed inaccuracies by data element that Kearney identified in the 32 samples determined to be valid transactions. [Appendix D](#) provides a detailed listing of inaccuracies identified.

Exhibit 4: Accuracy Results by Data Element for the 32 Transactions with a D1 Record

Data Element	Number of Transactions with Errors
Agency Identifier	5
Beginning of Period of Availability	1
Ending Period of Availability	1
Main Account Code	10
Funding Agency Code	32
Ultimate Parent Unique Identifier	2

Source: Generated by Kearney based upon the results of testing.

During our testing of the 298 samples in the modified File C for sampling, Kearney noted two samples that represented monetary obligation activity in FY 2017 Q2 in File C not found in File D1. Both records had activity in FPDS-NG; however, they were not included the records in File D1. Both transactions in File C could only be tested for accuracy against four attributes because these items were missing the associated D1 data elements. **Exhibit 5** presents the detailed inaccuracies by data element that Kearny identified in the two samples which were properly included in File C but missing an associated File D1 record.

Exhibit 5: Accuracy Results by Data Element for the Two Transactions Properly Included in File C without a D1 Record

Data Element	Number of Transactions with Errors
Treasury Account Symbol	2

Source: Generated by Kearney based upon the results of testing.

We recommend that the SAO assigned by the OCFO coordinate with applicable offices to:

Recommendation 4: Develop and implement procedures to validate the accuracy of the data reported to FPDS-NG in order to meet the full DATA Act reporting requirements. This should include data validation procedures to ensure the accuracy of the data input to FPDS-NG, as well as the Peace Corps' systems (e.g., PRISM) that interface with FPDG-NG. Additionally, this should include corrective action or quality control procedures for inaccurate information reflected in FPDS-NG resulting from the interfaces with the Peace Corps' systems.

Audit Results Summary

Kearney concludes that the Peace Corps' FY 2017 Q2 DATA Act submission did not provide quality information. While the Peace Corps took steps to implement and use the Government-wide data standards, problems with completeness and accuracy hinder the agency's ability to provide reliable data, achieve full transparency to the public, and comply with Federal accountability requirements. Kearney's recommendations contained within this report are intended to improve internal control and business processes to ensure that the Peace Corps consistently and effectively implements and uses the Government-wide data standards.

APPENDIX A: PURPOSE, SCOPE, AND METHODOLOGY

Purpose, Scope, and Methodology

The Digital Accountability and Transparency Act of 2014²¹ (DATA Act) requires each Federal agency's Office of Inspector General (OIG) to review a statistically valid sample of the spending data submitted by its agency; assess the completeness, timeliness, quality, and accuracy of the data sampled; and evaluate the agency's implementation and use of Government-wide financial data standards. The OIGs are required to submit to Congress and make publicly available a report of the results of the assessment.

Kearney & Company, P.C. (referred to as "Kearney," "we," and "our" in this document) conducted fieldwork for this performance audit from April 2017 through October 2017 in the Washington, D.C. metropolitan area. The audit was conducted in accordance with the Government Accountability Office's (GAO) Generally Accepted Government Auditing Standards, 2011 revision, issued by the Comptroller General of the United States. These standards require that Kearney plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objective. We believe that the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit evidence. The purpose of this report is to communicate the results of Kearney's performance audit, as well as our related findings and recommendations.

An audit involves performing procedures to obtain evidence about the performance, effectiveness, and efficiency of a program or agency. The audit procedures selected depend on the auditor's judgement, including an assessment of the risks of noncompliance with regulations and best practices in acquisition, whether due to fraud or error. An audit also includes evaluating the appropriateness of policies and procedures used and the reasonableness of decisions made by management, as well as evaluating the overall presentation of assertions made by management.

The scope of this first DATA Act performance audit is fiscal year (FY) 2017, Quarter (Q) 2 financial and award data that the United States Peace Corps (Peace Corps) submitted for publication on USASpending.gov and any applicable procedures, certifications, documentation, and controls to achieve this process. According to the Office of Management and Budget's (OMB) Management Procedures Memorandum (MPM) 2016-03, data reported by Federal agencies in FY 2017 Q2 should be displayed on USASpending.gov by May 2017.

The overall objective of our performance audit was to evaluate the Peace Corp's compliance with the DATA Act's reporting requirements. Kearney used the February 27, 2017 Federal Audit Executive Council (FAEC) DATA Act Working Group's (Working Group) *Inspectors General's (IG) Guide to Compliance Under the DATA ACT* (Guide) as the template for detailed testing procedures. The Guide lists the testing objective as the assessment of the:

²¹ Public Law (P.L.) No. 113-101

- Completeness, timeliness, quality, and accuracy of FY 2017 Q2 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 Department of the Treasury (Treasury).

To accomplish these objectives, Kearney obtained an understanding of the regulatory criteria related to the Peace Corps' responsibilities to report financial and award data under the DATA Act. We assessed the Peace Corps' systems, processes, and internal controls in place over data management under the DATA Act. Kearney also assessed the general and application controls pertaining to the financial management systems (e.g., procurement) from which the data elements were derived and linked. We assessed the Peace Corps' internal controls in place over financial and award data reported to USASpending.gov per OMB Circular A-123, *Management's Responsibility for Internal Control*. We also reviewed a statistically valid sample from FY 2017 Q2 financial and award data submitted by the Peace Corps on USASpending.gov. Kearney assessed the completeness, timeliness, quality, and accuracy of the financial and award data sampled. Lastly, we assessed the Peace Corps' implementation and use of the 57 data definition standards established by OMB and Treasury.

From the modified submission population, Kearney selected a random statistical sample of 298 File C transactions in accordance with the Guide to evaluate compliance with the 57 attributes in the DATA Act. We identified an error in each of the sample items. Further, we noted that the spending data that the Peace Corps submitted contained inaccuracies and did not meet completeness, quality, and accuracy requirements defined by OMB in the Deputy Director for Management's Memorandum for Senior Accountable Official (SAOs) Over the Quality of Federal Spending Information, *Open Government Directive – Federal Spending Transparency*, dated April 6, 2010. These are the metrics that will be used to determine the quality of information. Specifically, Kearney was unable to verify the accuracy of data submitted because of the inaccuracies in one or more data elements for 100% of the selected samples we evaluated during this performance audit. Per OMB, accuracy is a key metric considered for determining the quality of an agency's data; therefore, 100% of the selected samples did not meet quality requirements. An inaccurate submission and incorrect information hinders the reliability of Federal data used to populate USASpending.gov.

In February 2017, the CIGIE FAEC, in consultation with GAO, published the Guide,²² which served to provide the Inspector General (IG) with a baseline framework for DATA Act compliance reviews.

According to the Guide, in order to accomplish the objectives of the DATA Act compliance review, IGs should:

- Obtain an understanding of any regulatory criteria related to its agency's responsibilities to report financial and award data under the DATA Act

²² Treasury OIG Report No. OIG-CA-17-012 (February 27, 2017)

- 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 (e.g., grants, loans, procurement) 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
- Review a statistically valid sample from FY 2017 Q2 financial and award data submitted by the agency for publication on USASpending.gov
- Assess the completeness, timeliness, quality, and accuracy of the financial and award data sampled
- Assess its agency's implementation and use of the 57 data definition standards established by OMB and Treasury.

In accordance with the Guide, the scope of this audit was the Peace Corps' submission of FY 2017 Q2 data. The Guide stated: "the [OIG] engagement team, to the extent possible, should adhere to the overall methodology, objectives, and review procedures outlined in this guide. The engagement team should not hesitate to modify this guide based on specific systems and controls in place at its agency, but must use professional judgment when designing alternative review procedures." Generally, Kearney conducted our audit based upon this guidance. Professional judgement was used to customize certain recommended testing procedures based on the Peace Corps' environment, systems, and data.

To obtain background information, Kearney researched and reviewed Federal laws and regulations, as well as prior GAO audit reports. We also reviewed the United States Code (U.S.C.), OMB Circulars and Memoranda, guidance published by Treasury, and information available on the Peace Corps' intranet.

Kearney met with the Peace Corps' officials to gain an understanding of the processes used to implement and leverage the data standards. Specifically, we obtained an understanding of the processes used to create and perform quality controls on the DATA Act submission. This included understanding the systems used to process procurement awards. Kearney also obtained an understanding of processes to record procurement awards in the Peace Corps' systems and other Federal systems.

The Guide instructed engagement teams to assess the agency's use and implementation of 57 standard data elements.²³ Six of these data elements are reported at the summary level in File A or B, rather than the individual transaction level. As reported in **Audit Results** section of this report, to test these data elements, Kearney verified procedures implemented by the Peace Corps to confirm the validity and accuracy of these six account summary-level data elements. Specifically, we confirmed that the data was appropriately linked between Files A and B and the Standard Forms (SF)-133, *Report on Budget Execution and Budgetary Resources*. For the

²³ The 57 standard data elements, including their definitions, are included in [Appendix B](#) of this report. They are also available at <https://fedspendingtransparency.github.io/data-elements/> (accessed on September 14, 2017).

remaining 51 data elements, Kearney selected a sample of individual transactions included in the Peace Corps' File C submission. See additional information in the **Detailed Sampling Methodology** section of this appendix.

Work Related to Internal Controls

Based upon the information obtained from the Peace Corps during preliminary audit procedures, Kearney performed a risk assessment that identified audit risks related to the audit objectives. We noted that the Peace Corps had taken steps to implement and use the data standards by implementing the Oracle patch created for the DATA Act. Agency files submitted for the DATA Act are often interrelated and repeat information provided during separate submissions to Treasury and OMB for other purposes. To ensure the completeness, timeliness, quality, and accuracy of the data submitted for the DATA Act, agencies were required to perform quality control procedures of the data prior to submission, including ensuring that there were appropriate linkages between the DATA Act files and the files from existing Government-wide reporting systems.²⁴ This included confirming that: 1) the information reported in File A matched the March 31, 2017 SF-133; 2) File A matched the totals included in File B;²⁵ 3) the transactions included in File C were included in Files D1 or D2; and 4) the transactions included in Files D1 and D2, as applicable, were included in File C. Kearney noted that the Peace Corps did not effectively perform these quality control checks.

The Peace Corps' reconciliations between File A and the SF-133, as well as between Files A and B, produced no differences. Kearney re-performed these two quality control procedures and also noted no differences. Additionally, through these reconciliations, we validated the required data elements, which are presented in these files.²⁶ The Peace Corps does not hold any financial assistance awards which met DATA Act reporting requirements and, therefore, did not have any transaction in the File D2 generated by the Broker for AID 011 agencies. The Peace Corps did not complete a reconciliation between Files C and D1 or perform a reconciliation of data linkages between Files C and D1 to Files E and F. The Procurement Instrument Identifier Numbers (PIID) from File C are required to match File D1, as well as the amount of awards and, to the extent possible, the current and potential value of the award. The awardee/recipient unique identifier from File D1 matches to File E. The Peace Corps did not review its DATA Act files for missing or invalid data elements or confirm the linkages between File C to File D1 and File D1 to File E. Kearney also re-performed the reconciliation between Files C and D1, as well as performed a reconciliation of data linkages between Files C and D1 to Files E and F, and we noted variances based on the PIID data element.

Kearney identified additional internal controls, including general and application controls in source systems and controls, to ensure that data met the completeness, timeliness, quality, and accuracy standards; however, we chose not to rely on or specifically test those controls to

²⁴ OMB M-17-04, Section 3, *Quarterly SAO Assurance of DATA Act Data*

²⁵ The Peace Corps also reconciled Odyssey to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS), as Odyssey was the basis of File B and GTAS was the basis of File A.

²⁶ Kearney tested the following data elements through reconciliations: Budget Authority Appropriated, Other Budgetary Resources, Outlays, Program Activity, and Unobligated Balance.

determine the Peace Corps’ implementation and use of the data standard. Based on the professional judgement of the Kearney Audit Team, an approach for testing additional internal controls would be inefficient for the purposes of this audit. The sample size was dictated by the Guide; therefore, further internal control work would not reduce the sample size. In addition, Kearney identified data elements that rely solely on accurate human data entry, such as a vendor’s place of performance, rather than source system internal controls. Accordingly, we designed additional substantive procedures that would enable us to obtain sufficient and appropriate evidence to conclude upon the audit objectives.

Use of Computer-Processed Data

As discussed in the **Background** section of this report, the files included in the Peace Corps’ DATA Act submission were generated from multiple systems, including the Peace Corps-owned systems and systems used across the Federal Government. As one of the objectives of this performance audit was to audit the amounts included in this submission by tracing information to source documentation, other than the reconciliations, described in the **Audit Results** section of this report, additional steps were not considered necessary to assess the sufficiency of computer-processed data.

Detailed Sampling Methodology

In accordance with the Guide, Kearney selected a sample of certified spending data transactions for transaction-level testing from the Peace Corps’ FY 2017 Q2 DATA Act File C submission.²⁷ We selected a random sample of 298²⁸ transactions included in the Kearney-modified File C using sampling software. **Exhibit 6** provides details on File C and the sample selected.

Exhibit 6: File C Analysis and Sampling

	Number of Transactions	Amount Obligated
Total Transactions in File C	1,328	(17,479,563.67)
Sampled Transactions (Amount)	298	(12,16,2129)
Sampled Transactions (Percent)	22%	70%

Source: Prepared by Kearney based upon analysis of the Peace Corps’ FY 2017 Q2 File C.

²⁷ Section 430.01 of the *Inspectors General Guide to Compliance Under the DATA Act* states: “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 data submission for File C, or Files D1 and D2 if file C is unavailable.” Since File D1 is available, Kearney selected the sample from File C.

²⁸ Section 430.02 of the *Inspectors General Guide to Compliance Under the DATA Act* requires a sample size of 385 transactions; however, it also provides a correction formula for agencies with populations smaller than 385. Applying this correction formula – $385/[1+(385/N)]$ – to the Peace Corps’ 1,328 transaction File C population, Kearney selected 298 samples.

APPENDIX B: REQUIRED DATA ELEMENTS FOR FEDERAL AGENCY REPORTING

Data Element	Data Description	Submission File
Appropriations Account	The basic unit of an appropriation generally reflecting each unnumbered paragraph in an appropriation act.	Files A and B
Budget Authority Appropriated	A provision of law (not necessarily in an appropriations act) authorizing an account to incur obligations and to make outlays for a given purpose.	File A and B
Object Class	Categories in a classification system that present obligations by the items or services purchased by the Federal Government.	Files B and C
Obligation (DE 53)	A legally binding agreement that will result in outlays, immediately or in the future.	Files A, B, and C
Other Budgetary Resources	New borrowing authority, contract authority, and spending authority from offsetting collections provided by Congress in an appropriations act or other legislation, or unobligated balances of budgetary resources made available in previous legislation, to incur obligations and to make outlays.	File A and B
Outlay	A specific activity or project as listed in the program and financing schedules of the annual budget of the United States Government.	Files A and B ^a
Program Activity	A Federal mandate that all electronic and information technology (IT) developed, procured, maintained, or used by the Federal Government be accessible to people with disabilities.	Files B ^b
Treasury Account Symbol (TAS) (excluding sub-account) (DE 51)	The account identification codes assigned by the Department of the Treasury to individual appropriation, receipt, or other fund accounts.	File C ^c
Unobligated Balance	The cumulative amount of budget authority that remains available for obligation under law in unexpired accounts at a point in time.	Files A and B
Action Date (DE 25)	The date the action being reported was issued/signed by the Government or a binding agreement was reached.	Files D1 and D2
Action Type (DE 36)	A technical communication document intended to offer assistance to users of a particular system.	Files D1 and D2
Award Description (DE 22)	A brief description of the purpose of the award.	Files D1 and D2
Award Identification (ID) Number (DE 34)	The unique identifier of the specific award being reported (i.e., Federal Award Identification Number	Files C, D1 and D2

Data Element	Data Description	Submission File
	[FAIN]) for financial assistance and Procurement Instrument Identifier (PIID) for procurement.	
Award Modification/ Amendment Number (DE 23)	The identifier of an action being reported that indicates the specific subsequent change to the initial award.	Files D1 and D2
Award Type (DE 16)	Description (and corresponding code) that provides information to distinguish type of contract, grant, or loan and provides the user with more granularity into the method of delivery of the outcomes.	File D1
Business Types	A collection of indicators of different types of recipients based on socio-economic status and organization/business areas.	File D2
Catalog of Federal Domestic Assistance (CFDA) Number	The number assigned to a Federal area of work in the Catalog of Federal Domestic Assistance.	File D2
Catalog of Federal Domestic Assistance (CFDA) Title	The title of the area of work under which the Federal award was funded in the Catalog of Federal Domestic Assistance.	File D2
North American Industrial Classification System (NAICS) Code (DE 17)	The identifier that represents the NAICS Code assigned to the solicitation and resulting award identifying the industry in which the contract requirements are normally performed.	File D1
North American Industrial Classification System (NAICS) Description (DE 18)	The title associated with the NAICS Code.	File D1
Ordering Period End Date (DE 29)	The date on which no additional orders referring to it (the award) may be placed.	File D1
Parent Award ID Number (DE 24)	The identifier of the procurement award under which the specific award is issued, such as a Federal Supply Schedule.	File D1
Period of Performance Current End Date (DE 27)	The current date on which awardee effort completes or the award is otherwise ended.	Files D1 and D2
Period of Performance Potential End Date (DE 28)	The date on which awardee effort is completed or the award is otherwise ended.	File D1

Data Element	Data Description	Submission File
Period of Performance Start Date (DE 26)	The date on which awardee effort begins or the award is otherwise effective.	Files D1 and D2
Primary Place of Performance Address (DE 30)	The address where the predominant performance of the award will be accomplished. Components include: Address Lines 1 and 2, City, County, Agency Code, and ZIP+4 or Postal Code.	Files D1 and D2
Primary Place of Performance Congressional District (DE 31)	U.S. congressional district where the predominant performance of the award will be accomplished; derived from the Primary Place of Performance Address.	Files D1 and D2
Primary Place of Performance Country Code (DE 32)	Country code where the predominant performance of the award will be accomplished.	Files D1 and D2
Primary Place of Performance Country Name	Name of the country represented by the country code where the predominant performance of the award will be accomplished.	Files D1 and D2
Record Type	Code indicating whether an action is an individual transaction or aggregated.	File D2
Amount of Award (DE 11)	The cumulative amount obligated by the Federal Government for an award, calculated by USASpending.gov or a successor site.	Files D1 and D2
Current Total Value of Award (DE 14)	For procurement, the total amount obligated to date on a contract, including the base and exercised options.	File D1
Federal Action Obligation	Amount of Federal Government's obligation, de-obligation, or liability, in dollars, for an award transaction.	Files D1 and D2
Non-Federal Funding Amount	For financial assistance, the amount of the award funded by non-Federal source(s), in dollars.	File D2
Potential Total Value of Award (DE 15)	For procurement, the total amount that could be obligated on a contract if the base and all options are exercised.	File D1
Awardee/Recipient Legal Entity Name (DE 1)	The name of the awardee or recipient that relates to the unique identifier.	Files D1 and D2
Awardee/Recipient Unique Identifier (DE 2)	The unique identification number for an awardee or recipient; most commonly the nine-digit number assigned by Dun & Bradstreet, referred to as the DUNS® number.	Files D1, D2, E and F
Highly Compensated Officer Name	The first name, middle initial, and last name of an individual identified as one of the five most highly compensated "Executives."	File E

Data Element	Data Description	Submission File
Highly Compensated Officer Total Compensation	The cash and noncash dollar value earned by one of the five most highly compensated “Executives” during the awardee’s preceding fiscal year.	File E
Legal Entity Address (DE 5)	The awardee or recipient’s legal business address where the office represented by the Unique Entity Identifier (as registered in the System for Award Management [SAM]) is located.	Files D1 and D2
Legal Entity Congressional District (DE 6)	The congressional district in which the awardee or recipient is located. This is not a required data element for non-U.S. addresses.	Files D1 and D2
Legal Entity Country Code (DE 7)	Code for the country in which the awardee or recipient is located, using the International Organization for Standardization (ISO) 3166-1 Alpha-3 GENC Profile, and not the codes listed for those territories and possessions of the United States already identified as “states.”	Files D1 and D2
Legal Entity Country Name (DE 8)	The name corresponding to the Country Code.	Files D1 and D2
Ultimate Parent Legal Entity Name (DE 4)	The name of the ultimate parent of the awardee or recipient. Currently, the name is from the global parent DUNS® number.	Files D1, D2 and E
Ultimate Parent Unique Identifier (DE 3)	The unique identification number for the ultimate parent of an awardee or recipient.	Files D1, D2 and E
Awarding Agency Code	A department or establishment of the Government as used in the Treasury Account Fund Symbol (TAFS).	Files D1 and D2
Awarding Agency Name	The name associated with a department or establishment of the Government as used in the TAFS.	Files D1 and D2
Awarding Office Code (DE 49)	Identifier of the level n organization that awarded, executed, or is otherwise responsible for the transaction.	Files D1 and D2
Awarding Office Name (DE 48)	Name of the level n organization that awarded, executed, or is otherwise responsible for the transaction.	Files D1 and D2
Awarding Sub Tier Agency Code (DE 47)	Identifier of the level 2 organization that awarded, executed, or is otherwise responsible for the transaction.	Files D1 and D2
Awarding Sub Tier Agency Name (DE 46)	Name of the level 2 organization that awarded, executed, or is otherwise responsible for the transaction.	Files D1 and D2
Funding Agency Code (DE 39)	The three-digit Common Government-wide Accounting Classification agency code of the	Files D1 and D2

Data Element	Data Description	Submission File
	department or establishment of the Government that provided the preponderance of the funds for an award and/or individual transactions related to an award.	
Funding Agency Name (DE 38)	Name of the department or establishment of the Government that provided the preponderance of the funds for an award and/or individual transactions related to an award.	Files D1 and D2
Funding Office Code (DE 43)	Identifier of the level n organization that provided the preponderance of the funds obligated by this transaction.	Files D1 and D2
Funding Office Name (DE 42)	Name of the level n organization that provided the preponderance of the funds obligated by this transaction.	Files D1 and D2
Funding Sub Tier Agency Code (DE 41)	Identifier of the level 2 organization that provided the preponderance of the funds obligated by this transaction.	Files D1 and D2
Funding Sub Tier Agency Name (DE 40)	Name of the level 2 organization that provided the preponderance of the funds obligated by this transaction.	Files D1 and D2

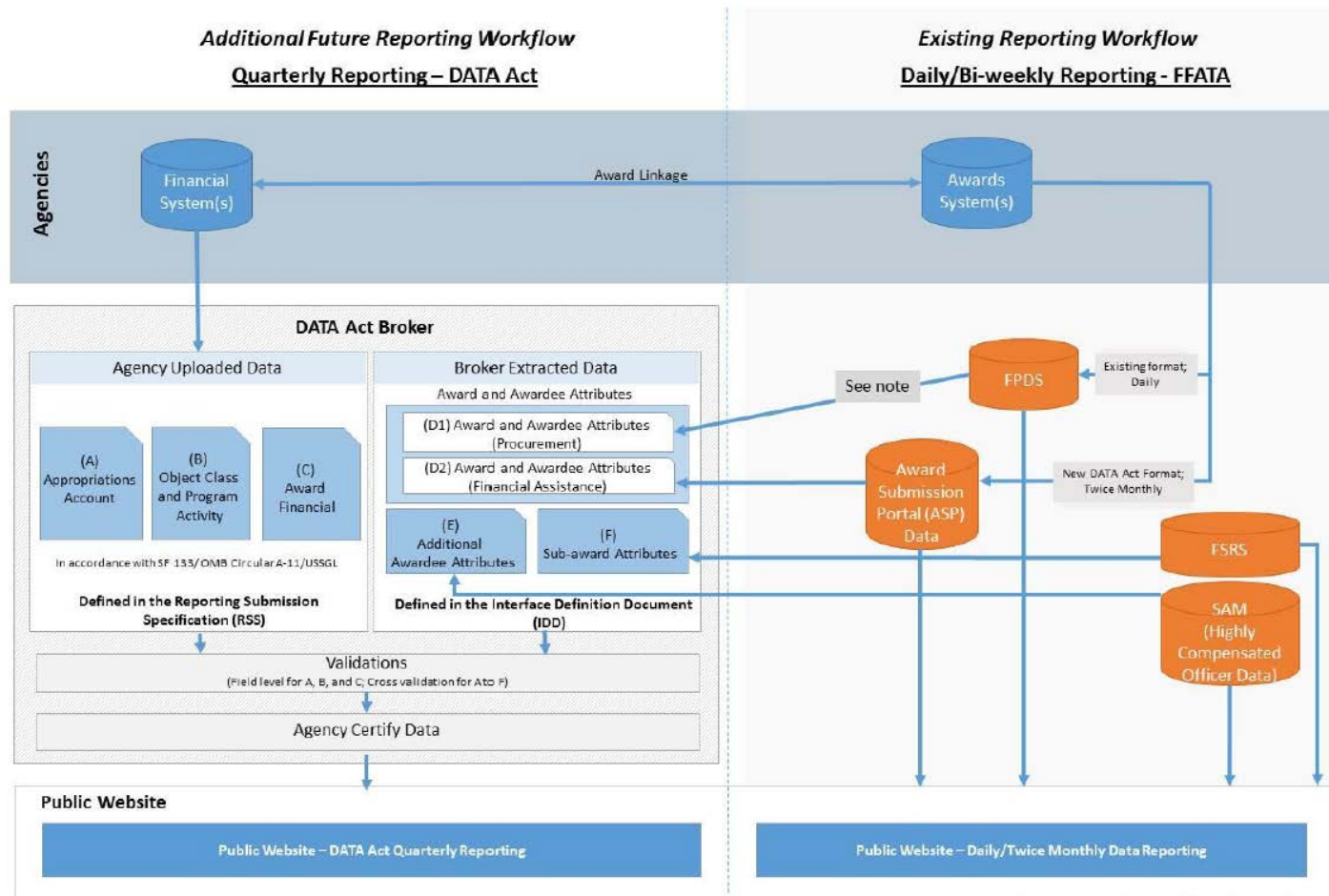
Source: <https://max.gov/maxportal/assets/public/offm/DataStandardsFinal.htm>

^a Per Digital Accountability and Transparency Act of 2014 (DATA Act) and Office of Management and Budget (OMB) reporting guidelines, data element is required to be submitted via Files A and B and may also be optionally submitted via File C. The United States Peace Corps (referred to as “the Peace Corps” in this report) elected to not report this optional data element in File C. Accordingly, Kearney & Company, P.C. (referred to as “Kearney,” “we,” and “our” in this report) tested this data element within the Files A and B submissions.

^b Per DATA Act and OMB reporting guidelines, data element is required to be submitted via File B and may also be optionally submitted via File C. The Peace Corps elected to not report this optional data element in File C. Accordingly, Kearney tested this data element within the File B submission.

^c The data elements TAS and Appropriations Account are the same. To avoid double-counting, Kearney aligned the appropriation account field to Files A and B and the TAS to File C.

APPENDIX C: DATA ACT INFORMATION FLOW DIAGRAM



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.

Source: Department of the Treasury. Amendments made to the DATA Act information model schema can be found at <https://fedspendingtransparency.github.io/data-model/>

APPENDIX D: SUMMARY OF THE PEACE CORPS' DATA ACT RESULTS

Table 1
File C

Procurement Instrument Identifier (PIID) Data Element

Data Element (Completeness)		Total Count Ys	Total Count Ns	Total Count NTs	Total Count NAs	Total
DE 24	Parent Award Identification Number	34		264		298
DE 34	Award Identification Number – PIID	34		264		298
DE 51	Treasury Account Symbol	34		264		298
DE 53	Transaction Obligated Amount	34		264		298

Data Element (Accuracy)		Total Count Ys	Total Count Ns	Total Count NTs	Total Count NAs	Total
DE 24	Parent Award Identification Number	34		264		298
DE 34	Award Identification Number – PIID	34		264		298
DE 51	Treasury Account Symbol		34	264		298
DE 53	Transaction Obligated Amount	34		264		298

Source: Prepared by Kearney based upon analysis of the Peace Corps' FY 2017 Q2 File C.

- Y Indicates the data element was present and accurately reported as supported by source systems or source documents, as applicable.
- N Indicates the data element was not present or not accurately reported as supported by source systems or source documents, as applicable.
- NT Indicates the data element was not tested because the sample unit should not have been included in file C. These were considered errors for our statistical sample.
- NA Indicates the data element was not applicable to the sample unit. These were not considered errors for our statistical sample.

Table 2
File D1
PIID Data Element

Data Element (Completeness)		Total Count Ys	Total Count Ns	Total Count NTs	Total Count NDs	Total Count NAs	Total
DE 1	Awardee / Recipient Legal Entity Name	32		264	2		298
DE 2	Awardee / Recipient Unique Identifier	32		264	2		298
DE 3	Ultimate Parent Unique Identifier	32		264	2		298
DE 4	Ultimate Parent Legal Entity Name	32		264	2		298
DE 5	Legal Entity Address	32		264	2		298
DE 6	Legal Entity Congressional District	32		264	2		298
DE 7	Legal Entity Country Code	32		264	2		298
DE 8	Legal Entity Country Name	32		264	2		298
DE 11	Amount of Award	32		264	2		298
DE 14	Current Total Value Of Award	26	6	264	2		298
DE 15	Potential Total Value Of Award	32		264	2		298
DE 16	Award Type	32		264	2		298
DE 17	North American Industrial Classification System (NAICS)	32		264	2		298
DE 18	NAICS Description	32		264	2		298
DE 22	Award Description	32		264	2		298
DE 23	Award Modification / Amendment Number	32		264	2		298
DE 24	Parent Award Identification Number	32		264	2		298
DE 25	Action Date	32		264	2		298
DE 26	Period Of Performance Start Date	32		264	2		298
DE 27	Period Of Performance Current End Date	32		264	2		298
DE 28	Period Of Performance Potential End Date	32		264	2		298
DE 29	Ordering Period End Date	32		264	2		298
DE 30	Primary Place of Performance Address	32		264	2		298
DE 31	Primary Place of Performance Congressional District	32		264	2		298
DE 32	Primary Place Of Performance Country Code	32		264	2		298
DE 34	Award Identification Number – PIID	32		264	2		298
DE 36	Action Type	32		264	2		298
DE 38	Funding Agency Name	32		264	2		298
DE 39	Funding Agency Code	32		264	2		298
DE 40	Funding Sub Tier Agency Name	32		264	2		298
DE 41	Funding Sub Tier Agency Code	32		264	2		298
DE 42	Funding Office Name	32		264	2		298
DE 43	Funding Office Code	32		264	2		298
DE 46	Awarding Sub Tier Agency Name			264	2	32	298
DE 47	Awarding Sub Tier Agency Code			264	2	32	298
DE 48	Awarding Office Name	32		264	2		298
DE 49	Awarding Office Code	32		264	2		298

Source: Prepared by Kearney based upon analysis of the Peace Corps' FY 2017 Q2 File C

- Y Indicates the data element was present and accurately traced to the FPDS and source documents, as applicable.
- N Indicates the data element was not present or not accurately traced to the FPDS and source documents, as applicable.

- NT Indicates the data element was not tested because the sample unit was erroneously included in file C. These were considered errors for our statistical sample.
- ND Indicates the data element was not determinable because although the award was correctly included in file C, it was not correctly included in file D1. These were considered errors for our statistical sample.
- NA Indicates the data element was not applicable to the sample unit. These were not considered errors for our statistical sample.

APPENDIX E: MANAGEMENT'S RESPONSE



The United States Peace Corps (Peace Corps) appreciates the time and hard work that it took the Office of Inspector General (OIG) and Kearney & Company, P.C. (Kearney) to complete this audit, especially in relation to highlighting areas of improvement. The Peace Corps' Office of the Chief Financial Officer (OCFO) is proud to have met the challenge of implementing the new Digital Accountability and Transparency Act of 2014 (DATA Act) external reporting requirement using existing resources and without additional funding in order to comply with the law and achieve the agency's goals of fiscal accountability and transparency. As a small agency, the Peace Corps implemented the DATA Act's comprehensive requirements with cost-efficiency and effectiveness as guiding principles.

The Peace Corps' DATA Act submissions were consistent with the Department of the Treasury (Treasury) provided guidance that was in effect at the time. In addition, and most importantly, the DATA Act submissions are a materially accurate reflection of the Peace Corps' activity. As Treasury continues to update and improve the DATA Act Broker, update the DATA Act Information Model Schema (DAIMS) Reporting Submission Specifications (RSS), clarify its guidance, and work with its commercial off-the-shelf (COTS) partners, we will take necessary steps to comply with all changes. OCFO concurs with the recommendations in this report, and has already taken steps to implement them. The effect of these efforts will be reflected in a revised second quarter (Q2) submission (described in more detail below) and all future submissions.

To implement the requirements of the DATA Act, the OCFO leveraged its existing resources in Financial Systems (FS), Accounting and Financial Reporting (AFR), and Acquisition and Contract Management (ACM). We have provided the following summary of this coordinated effort:

- ACM revised current business processes to ensure procurement data was sent to Federal Procurement Data System – Next Generation (FPDS-NG) from PRISM, the agency's procurement system, when contract awards and modifications were approved
- FS implemented a software patch released by Oracle, a COTS vendor, and verified that it was operating as designed and followed Treasury's RSS version 1.0. The Peace Corps performed preliminary tests based on fiscal year (FY) 2017 Q1 data to ensure that the information would be compliant for Q2 submission of DATA Act files
- AFR coordinated with FS staff to ensure DATA Act Files A, B, and C: 1) were properly generated; 2) summary totals reconciled between reports, as well as to external reports, such as the financial statement trial balance and other reports; and 3) were submitted in a timely fashion. The Q2 submission involved close coordination with Treasury's ARC shared service provider to consolidate multiple small-agencies into a single submission, as described in further detail in the audit report, due to shortcomings related to the DATA Act Broker at the time.

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As of the date of this report, many of the Broker issues have been resolved. As such, Treasury has requested that the Peace Corps re-submit its Q2 Files A, B, and C as a stand-alone agency. As noted above, OCFO concurs with the recommendations from this report, and they will be addressed and reflected in the revised submission, and all future submissions. The Peace Corps is committed to maintaining compliance with all aspects of the DATA Act, and we will continue to enhance our submissions to accurately reflect agency activity.

Signature:  _____

Name: Andrew Pierce

Title: Acting Chief Financial Officer

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APPENDIX F: ABBREVIATIONS AND ACRONYMS

Acronym	Definition
AFR	Accounting and Financial Reporting
AID	Agency Identifier
ARC	Administrative Resource Center
ASP	Award Submission Portal
Broker	DATA Act Broker
CFDA	Catalog of Federal Domestic Assistance
CO	Contracting Officer
DAIMS	DATA Act Information Model Schema, v.1.1
DATA Act	Digital Accountability and Transparency Act of 2014
EOP	Executive Office of the President
FAIN	Federal Award Identification Number
FFATA	Federal Funding Accountability and Transparency Act
FPDS-NG	Federal Procurement Data System – Next Generation
FS	Financial Systems
FSRS	FFATA Sub-award Reporting System
FY	Fiscal Year
GAO	Government Accountability Office
GL	General Ledger
GTAS	Governmentwide Treasury Account Symbol Adjusted Trial Balance System
Guide	<i>Inspectors General Guide to Compliance under the DATA Act</i>
ID	Identification
IDD	Interface Definition Document
IDV	Indefinite Delivery Vehicle
Kearney	Kearney & Company, P.C.
NAICS	North American Industrial Classification System
NANP	North American Numbering Plan
OCFO	Office of the Chief Financial Officer
OIG	Office of Inspector General
OMB	Office of Management and Budget
Peace Corps	United States Peace Corps
PIID	Procurement Instrument Identifier
PMO	Program Management Office
PoP	Period of Performance
PRISM	Procurement Information System for Management
Q	Quarter
SAM	System of Award Management
SAO	Senior Accountable Official
SBR	Statement of Budgetary Resources

Acronym	Definition
SF	Standard Form
SOW	Statement of Work
TAFS	Treasury Account Fund Symbol
TAS	Treasury Account Symbol
Treasury	Department of the Treasury
TRS	Telecommunications Relay Service
USSGL	United States Standard General Ledger