



# OFFICE OF INSPECTOR GENERAL U.S. ENVIRONMENTAL PROTECTION AGENCY

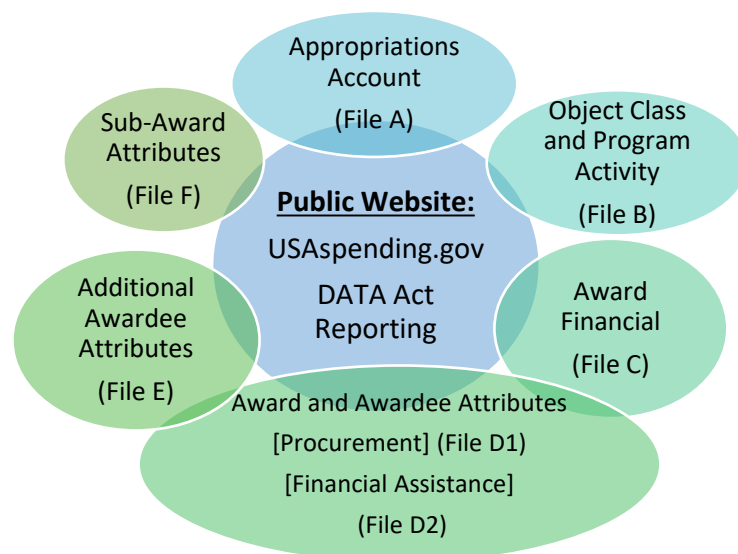
CUSTOMER SERVICE ★ INTEGRITY ★ ACCOUNTABILITY

*Compliance with the law  
Operating efficiently and effectively*

## EPA's Fiscal Year 2020 Fourth-Quarter Compliance with the Digital Accountability and Transparency Act of 2014

Report No. 22-P-0001

November 8, 2021



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<b>Abbreviations:</b>	CFDA	Catalog of Federal Domestic Assistance
	C.F.R.	Code of Federal Regulations
	CIGIE	Council of the Inspectors General on Integrity and Efficiency
	DAIMS	DATA Act Information Model Schema
	DATA Act	Digital Accountability and Transparency Act of 2014
	EPA	U.S. Environmental Protection Agency
	FPDS-NG	Federal Procurement Data System – Next Generation
	FY	Fiscal Year
	ID	Identification
	OIG	Office of Inspector General
	OMB	Office of Management and Budget
	Pub. L.	Public Law
	U.S.C.	United States Code

**Key Definitions:** *Please see Appendix A for key definitions.*

**Cover Image:** Illustration of the EPA’s DATA Act Broker files being submitted for publication on USAspending.gov. (EPA OIG image)

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# Office of Inspector General U.S. Environmental Protection Agency

## At a Glance

22-P-0001  
November 8, 2021

### Why We Did This Audit

The Digital Accountability and Transparency Act of 2014 requires the inspector general to review a statistically valid sample of the U.S. Environmental Protection Agency's spending data submitted under the Act to assess the completeness, accuracy, timeliness, and quality of the data sampled, as well as the EPA's implementation and use of the data standards established by the Office of Management and Budget and U.S. Department of the Treasury.

To satisfy this requirement, we performed this audit on fiscal year 2020 fourth-quarter financial and award data submitted to the Department of the Treasury by the EPA's Office of the Chief Financial Officer.

#### This audit supports EPA mission-related efforts:

- *Compliance with the law.*
- *Operating efficiently and effectively.*

#### This audit addresses top EPA management challenges:

- *Complying with key internal control requirements (data quality).*
- *Fulfilling mandated reporting requirements.*

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[List of OIG reports.](#)

## *EPA's Fiscal Year 2020 Fourth-Quarter Compliance with the Digital Accountability and Transparency Act of 2014*

### What We Found

We found that the EPA substantially complied with the requirements of the Digital Accountability and Transparency Act of 2014 and submitted financial and award data to the Department of the Treasury's DATA Act Broker on time. Our nonstatistical and statistical tests of the EPA's DATA Act submissions—including those tests that assessed the data attributes of completeness, accuracy, and timeliness—determined that the EPA's fiscal year 2020 fourth-quarter financial and award data were of "higher" quality, as defined by the *CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act*, dated December 4, 2020. The *CIGIE DATA Act Guide* outlines four levels of data quality: excellent, higher, moderate, and lower.

While the data achieved an assessment of "higher" quality, we found that the EPA had not fully implemented the data standards established by the Office of Management and Budget and the Department of the Treasury. We identified specific data inconsistencies and control deficiencies that indicate the EPA could improve its internal controls over implementing data standards and preparing its DATA Act submissions.

**The DATA Act requires the EPA to report accurate financial and award data on [USAspending.gov](https://USAspending.gov).**

### Recommendations and Planned Agency Corrective Actions

We recommend that the assistant administrator for Mission Support update the EPA's policies and procedures to address the errors identified in this audit, as well as update the EPA's grants management system to align with the DATA Act data standards and provide training to improve the consistency of data entry.

The EPA agreed with our six recommendations and provided acceptable planned corrective actions and estimated completion dates. We consider the recommendations resolved with corrective actions pending.



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
WASHINGTON, D.C. 20460

THE INSPECTOR GENERAL

November 8, 2021

**MEMORANDUM**

**SUBJECT:** EPA's Fiscal Year 2020 Fourth-Quarter Compliance with the Digital Accountability and Transparency Act of 2014  
Report No. 22-P-0001

**FROM:** Sean W. O'Donnell

A handwritten signature in blue ink that reads "Sean W O'Donnell".

**TO:** Faisal Amin, Chief Financial Officer

Lynnnann Hitchens, Acting Principal Deputy Assistant Administrator  
Office of Mission Support

This is our report on the subject audit conducted by the Office of Inspector General of the U.S. Environmental Protection Agency. The project number for this audit was [OA-FY21-0080](#). This report contains findings that describe the problems the OIG has identified and the corrective actions the OIG recommends. Final determinations on matters in this report will be made by EPA managers in accordance with established audit resolution procedures.

The Office of the Chief Financial Officer has primary responsibility for the implementation of the Digital Accountability and Transparency Act of 2014. Other EPA offices with responsibility for file submissions for the DATA Act include the Office of the Controller and the Office of Mission Support's Office of Acquisition Solutions and Office of Grants and Debarment.

In accordance with EPA Manual 2750, your offices provided acceptable planned corrective actions and estimated milestone dates in response to the OIG's recommendations. All recommendations are resolved, and no final response to this report is required. If you submit a response, however, it will be posted on the OIG's website, along with our memorandum commenting on your response. Your response should be provided as an Adobe PDF file that complies with accessibility requirements of Section 508 of the Rehabilitation Act of 1973, as amended. The final response should not contain data that you do not want to be released to the public; if your response contains such data, you should identify the data for redaction or removal along with corresponding justification.

We will post this report to our website at [www.epa.gov/oig](http://www.epa.gov/oig).

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# Chapter 1

## Introduction

### Purpose

The U.S. Environmental Protection Agency’s Office of Inspector General [initiated](#) this audit to determine whether the Agency’s submission of financial and award data for the fourth quarter of fiscal year 2020 complied with the Digital Accountability and Transparency Act of 2014 and to assess the:

- Completeness, accuracy, timeliness, and quality of the financial and award data submitted for publication on USAspending.gov.
- EPA’s implementation and use of the governmentwide financial data standards established by the Office of Management and Budget and the U.S. Department of the Treasury.

#### Top Management Challenges Addressed

This audit addresses the following top management challenges for the Agency in fiscal year 2021, as identified in OIG Report No. [20-N-0231](#), *EPA’s FYs 2020–2021 Top Management Challenges*, issued July 21, 2020:

- Complying with key internal control requirements (data quality).
- Fulfilling mandated reporting requirements.

### Background

#### *DATA Act: Overview*

The DATA Act (Pub. L. 113-101), signed into law on May 9, 2014, requires federal agencies to report financial and award data in accordance with the established governmentwide financial data standards. The DATA Act expands the Federal Funding Accountability and Transparency Act of 2006 by “disclosing direct Federal agency expenditures and linking Federal contract, loan, and grant spending information to programs of Federal agencies to enable taxpayers and policy makers to track Federal spending more effectively.” To facilitate implementation of the DATA Act, the OMB and the Treasury issued guidance on 57 data definition standards, commonly called data elements, and required federal agencies to report financial data in accordance with these standards beginning in May 2017. In addition, the OMB and the Treasury created the *DATA Act Information Model Schema*, or DAIMS, to be “the authoritative source for the terms, definitions, formats and structures for hundreds of distinct data elements, which tell the story of how federal dollars are spent.”<sup>1</sup> The DAIMS version 2.0 *Information Flow Diagram* in Appendix B of this report identifies the files that agencies must submit under the DATA Act, how often these files must be submitted, and the process by which these files are validated and uploaded to the public website and database.

In April 2020, the OMB issued Memorandum M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)*, which requires agencies that receive COVID-19 supplemental relief funding to submit Files A, B, and C to the Treasury’s DATA Act

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<sup>1</sup> DAIMS version 2.0, “Overview,” October 2, 2018.

Broker on a monthly basis beginning with the June 2020 reporting period. These monthly submissions must include a running total of outlays for each award in File C funded with COVID-19 supplemental relief funds. In addition, the OMB and the Treasury added two data elements—for a total of 59—to the DATA Act reporting requirements to promote full and transparent reporting of COVID-19 spending.

The EPA, which receives COVID-19 supplemental relief funds, is required to submit spending data monthly in the files shown in Table 1. The EPA submits data for Files A, B, and C from its financial system to the Broker, which then runs a series of validations and produces warnings and error reports for the Agency to review. The Broker also extracts procurement and financial assistance data from the award submissions to populate Files D1, D2, E, and F.

**Table 1: DATA Act submissions\***

File name	File contents	File description
<b>EPA-uploaded data from Agency financial system</b>		
<b>File A</b>	Appropriations Account Detail	Includes fiscal year cumulative federal appropriation account summary-level data.
<b>File B</b>	Object Class and Program Activity Detail	Includes fiscal year cumulative federal object class and program activity summary-level data.
<b>File C</b>	Award Financial Detail	Includes the obligation amounts for awards made and/or modified during the reporting period.
<b>Broker-extracted data from external award systems</b>		
<b>File D1</b>	Award and Awardee Attributes (Procurement)	Contains detailed information for record-level procurement transactions reported in File C.
<b>File D2</b>	Award and Awardee Attributes (Financial Assistance)	Contains detailed information for record-level financial assistance transactions reported in File C.
<b>File E</b>	Additional Awardee Attributes	Contains detailed information for record-level transactions reported in File C.
<b>File F</b>	Sub-Award Attributes	Contains detailed information for record-level transactions reported in File C.

Source: OIG analysis of the *CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act*, issued December 4, 2020. (EPA OIG table)

\* The EPA-uploaded data are submitted from the EPA's financial system. The Broker-extracted data are submitted by external award reporting systems to the Broker.

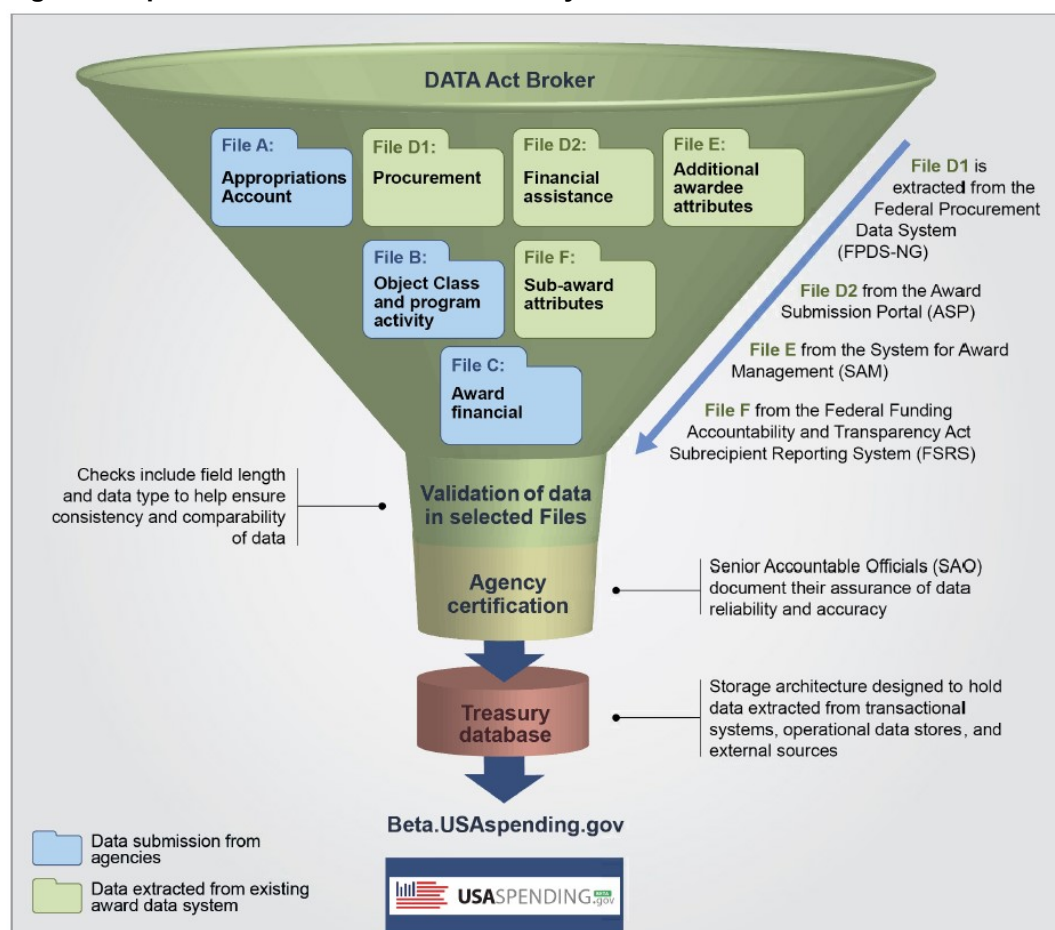
The chief financial officer is the Agency's senior accountable official. The senior accountable official certifies the EPA's DATA Act submissions to attest that the Agency's internal controls provide assurance that the data are valid and reliable. The certified data are displayed on USAspending.gov.

**USAspending.gov**  
USAspending.gov is the official depository for spending data for the U.S. government. It shows the American public how taxpayer money is being used.

Figure 1 illustrates how information from agencies is collected and made available to the public.



**Figure 1: Operation of the Broker for monthly submissions**



Source: U.S. Government Accountability Office, GAO-18-138, *OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations*, November 8, 2017. (Government Accountability Office image)

## DATA Act: OIG Requirements

The DATA Act requires each federal agency's OIG to review a statistically valid sample of the spending data and to submit a report to Congress assessing the completeness, accuracy, timeliness, and quality of the data sampled, as well as the implementation and use of the data standards.

The Council of the Inspectors General on Integrity and Efficiency's Federal Audit Executive Council DATA Act Working Group released its updated *CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act* on December 4, 2020. This guide, hereafter referred to as the *CIGIE DATA Act Guide*, provides a common methodology and reporting approach to use in performing work mandated by the DATA Act. We conducted our audit in accordance with the *CIGIE DATA Act Guide*.

## OMB Guidance

The OMB issued several memorandums regarding transparency in federal spending and, more specifically, DATA Act implementation and guidance. The OMB issued additional memorandums in 2020 to provide guidance for and oversight of COVID-19 spending. We provide a comprehensive list of OMB guidance considered during our audit in Appendix C.



## **DATA Act Date Anomaly**

CIGIE identified a timing anomaly with the oversight requirements contained in the DATA Act. That is, the first inspector general reports were due to Congress in November 2016; however, federal agencies were not required to report spending data until May 2017. To address this reporting date anomaly, the inspectors general provided Congress with their first required reports by November 8, 2017, one year after the statutory due date, with subsequent reports to be submitted on a two-year cycle. This report is the third and final report required under the DATA Act.

On December 22, 2015, CIGIE's chair issued a letter detailing the strategy for dealing with the inspector general reporting date anomaly and communicated the strategy to the Senate Committee on Homeland Security and Governmental Affairs and the House Committee on Oversight and Government Reform. We include that letter in Appendix D of this report.

## **Responsible Offices**

The EPA's Office of the Chief Financial Officer maintains responsibility for the EPA's implementation of the DATA Act. The chief financial officer is the senior accountable official who approves and provides assurance that the DATA Act submissions are valid and reliable. EPA offices responsible for DATA Act file submissions include the Office of the Controller and the Office of Mission Support's Office of Acquisition Solutions and Office of Grants and Debarment.

## **Scope and Methodology**

We conducted this performance audit from January through November 2021 in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To accomplish our objectives, the audit team sought to:

- Obtain an understanding of any regulatory criteria related to the EPA's responsibilities to report financial and award data under the DATA Act.
- Review the EPA's Data Quality Plan.
- Assess the internal controls and information system controls in place as they relate to the extraction of data from the source systems and the reporting of data to the Broker to determine audit risk and design audit procedures.<sup>2</sup>
- Review and reconcile the FY 2020 fourth-quarter summary-level data submitted by the EPA for publication on USAspending.gov.

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<sup>2</sup> OMB Circular A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*, July 15, 2016. OMB Circular A-123, Appendix A, "Management of Reporting and Data Integrity Risk," June 6, 2018.

- Review a statistically valid sample of financial and award data submitted by the EPA for publication on USAspending.gov for the quarter selected.
- Assess the completeness, accuracy, timeliness, and quality of the financial and award data sampled.
- Assess the EPA's implementation and use of the 59 data elements established by the OMB and the Treasury.

We selected 239 records for data element testing based on the EPA's DATA Act submissions of 7,551 fourth-quarter FY 2020 records, in accordance with the sampling methodology outlined in Appendix E of this report. We used stratified random sampling to select the records to test.

## Prior Reports

The EPA OIG conducted two prior audits of the EPA's DATA Act submissions and issued the following two reports, as required by the Act:

- EPA OIG Report No. [18-P-0037](#), *EPA Reported Its Fiscal Year 2017 Second Quarter Financial and Award Data in Accordance With the DATA Act*, issued November 9, 2017, found that the EPA assessed the completeness, accuracy, timeliness, and quality of the FY 2017 second-quarter financial and award data submitted for publication on USAspending.gov. The EPA also implemented governmentwide financial data standards established by the OMB and the Treasury.
- EPA OIG Report No. [20-P-0026](#), *EPA's Fiscal Year 2019 First Quarter Compliance with the Digital Accountability and Transparency Act of 2014*, issued November 8, 2019, found that the EPA's first-quarter financial and award data were of "higher" quality, as defined by the highest error rate found in testing the completeness, accuracy, and timeliness of data submitted. While we found reporting errors and some issues with documentation of policies and procedures, the EPA complied, overall, with the requirements of the DATA Act; submitted financial and award data to the Treasury Broker on time; and implemented data standards as defined by the OMB and the Treasury.

## Assessment of Internal Controls and Compliance with Laws and Regulations

As detailed in OIG Report No. [21-F-0014](#), *EPA's Fiscal Years 2020 and 2019 (Restated) Consolidated Financial Statements*, issued November 16, 2020, our FY 2020 audit of the EPA's financial statements assessed Compass, the Agency's financial management system. We partially relied on internal control testing conducted for the EPA's FY 2020 financial statement audit, and we believe that the EPA's internal controls related to the DATA Act are effective and that the Agency can certify with reasonable assurance that the data are complete, accurate, and timely. During the financial statement audit, no material weaknesses or management challenges were found that would impact the internal controls that the EPA relies on for the DATA Act.

We assessed internal controls and compliance with laws and regulations necessary to satisfy the objective of this audit. In particular, we assessed the following related internal control components and

underlying principles, as set forth in the U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government*, dated September 2014:

- **Control environment:** "Management should establish an organizational structure, assign responsibility and delegate authority to achieve the entity's objectives."
- **Control activities:** "Management should design the entity's information system and related control activities to achieve objectives and respond to risks."
- **Control activities:** "Management should implement control activities through policies."
- **Information and Communication:** "Management should use quality information to achieve the entity objectives."

Our audit was limited to these internal control components and underlying principles; accordingly, our audit may not have detected all internal control deficiencies that may have existed at the time of this audit.

The Broker interfaces with Compass through the DATA Act Evaluation and Approval Repository, a tool that extracts, transforms, and prepares data. The EPA also uses the DATA Act Evaluation and Approval Repository to reconcile data and validate DATA Act Files A, B, and C for submission to the Broker. The tool performs edit checks and generates exception reports. The validation checks and warning lists produced by the DATA Act Evaluation and Approval Repository must be addressed before the data can be submitted to the Broker. The generation of these files and the Agency's correction of file warnings show the effectiveness of the internal controls related to the DATA Act Evaluation and Approval Repository.

### ***Enterprise Risk Management Plan***

The EPA's risk profile for 2020 lists human capital, pollutants/contaminants, and aging infrastructure as the Agency's enterprise risks. These risks have no direct impact on controls over DATA Act source systems and reporting.

### ***DATA Act Assurance Statement***

The *Environmental Protection Agency DATA Act Assurance Statement and DATA Act Evaluation and Approval Repository Certification, FY 2020, 4th Quarter*, revised March 2021, certified that the Agency complied with the OMB's guidance to manage risks and maintain effective internal controls to support the reliability and validity of the Agency's account-level and award-level data. Along with the certification of compliance, the Agency's statement documented certain source data anomalies, including historical program activity code and budget class levels noncompliance, timing issues, data entry errors, and business process limitations.

### ***Data Quality Plan***

Pursuant to OMB A-123, Appendix A, "Management of Reporting and Data Integrity Risk," agencies were required to develop a Data Quality Plan in FY 2019. The EPA finalized its Data Quality Plan on September 30, 2019. We concluded that the Data Quality Plan meets the requirements outlined in the CIGIE guide.

## Chapter 2

### EPA Complied with DATA Act, but Errors Affected Data Quality

The EPA has substantially complied with the requirements of the DATA Act and submitted financial and award data to the Treasury’s DATA Act Broker on time. Our nonstatistical and statistical tests of the EPA’s DATA Act submissions—including those tests that assessed the data attributes of completeness, accuracy, and timeliness—determined that the EPA’s FY 2020 fourth-quarter data published on USAspending.gov was of “higher” quality. We found, however, that the EPA had not fully implemented the data standards as defined by the OMB and the Treasury. We identified specific data inconsistencies and control deficiencies that indicate the EPA could improve its internal controls over implementing data standards and preparing its DATA Act submissions.

#### Timeliness of Agency Submissions

We evaluated the EPA’s FY 2020 fourth-quarter DATA Act submissions to the Broker and determined that the submissions were timely. We also noted that the senior accountable official’s certification of the data was timely. Although the Agency had to resubmit and recertify its FY 2020 fourth-quarter submissions on March 5, 2021, the submissions are still considered timely because the original publications and certification were timely. To be considered timely, DATA Act submissions must follow the reporting schedule established by the Treasury’s Program Management Office and be certified by the senior accountable official traditionally within 45 days of the end of the corresponding quarter.

#### Completeness of Summary-Level Data: Files A and B

We performed summary-level data reconciliations and linkages for Files A and B and identified variances. Specifically, the dollar amounts in Files A and B were not equal because some dollar amounts were shown in one file as outlays and in the other as obligations. Also, some dollar amount differences resulted from mapping issues between direct and reimbursable attributes.

The Agency adequately explained how it reviews the errors and reconciles Files A and B both with one another and with Standard Form 133, *Report on Budget Execution and Budgetary Resources*. The Standard Form 133 is a quarterly report that contains information on the sources of budget authority and the status of budgetary resources by individual fund or appropriation. Based on the immateriality of the variances identified, we determined that the variances would not have an adverse impact on the overall quality of DATA Act submissions.

#### Completeness of Agency Submissions

We evaluated the EPA’s DATA Act submissions to the Broker and determined that they were complete. We evaluated Files A, B, and C to determine that all transactions and events that should have been recorded were recorded in the proper period.

## Suitability of File C for Sample Selection

We determined that File C was suitable for sampling. The EPA uses the DATA Act Evaluation and Approval Repository to simulate the Broker submissions in advance of the Broker submission due date, which allows the EPA to determine the validity of its data, resolve any fatal errors, and address warnings.

## Results of Linkages from File C to Files B, D1, and D2

We tested the linkages between Files C and B by Treasury Account Symbol, object class, and program activity. All of the Treasury Account Symbol, object class, and program activity data elements from File C existed in File B.

In addition, we tested the linkages between Files C and D1 by both the Procurement Instrument Identifier Number and the Parent Award ID, as well as between Files C and D2 by the Federal Award Identification Number. We identified the following variances:

- 339 records in File C that were not reported in File D1.
- 347 records in File C that were not reported in File D2.
- 204 records in File D1 that were not reported in File C.
- 92 records in File D2 that were not reported in File C.

Based on our test results, we determined that File C did not align properly with Files D1 and D2. As reported in the EPA's internal analysis and referenced by the EPA's FY 2020 fourth-quarter *Assurance Statement*, these variances were primarily caused by timing issues, business processes, data entry errors, system errors, and purchase card use issues. We determined that the variances would not have an adverse impact on the overall quality of the DATA Act submission. The File C variations comprised less than 5 percent of the total Files D1 and D2 populations. Based on our analysis, we determined that File C was suitable for sample testing.

## COVID-19 Outlay Testing: Nonstatistical Sample

We identified and tested two File C COVID-19 outlay records from the EPA's FY 2020 fourth-quarter DATA Act submissions. Our testing included assessing the Parent Award ID, Procurement Instrument Identifier Number or Federal Award Identification Number, object class, appropriations account, obligation, program activity, outlay, and Disaster Emergency Fund Code of File C COVID-19 outlay records for completeness, accuracy, and timeliness. We found that the File C outlays were 83.3 percent complete, accurate, and timely. This was a test of 100 percent of the population of COVID-19 outlays.

## Sample Results for Files C, D1, and D2

We selected a stratified random sample of 239 records from File C, including 134 contracts and 105 grants. These samples consisted of up to 47 data elements for contract testing and up to 45 data elements for grant testing for the attributes of completeness, accuracy, and timeliness. We define these attributes in Appendix A of this report.

We found that four of the 134 contract samples extracted from File C did not have a corresponding File D1 record. We determined that the financial system transactions for these samples were not timely.

We found that four of the 105 grant samples extracted from File C did not have a corresponding File D2 record. As a result, the required File D2 data elements for these four samples are considered errors for completeness, accuracy, and timeliness.

### Projected Error Rate Calculation

We projected error rates for the attributes of completeness, accuracy, and timeliness. Projected error rates estimate the number of errors in all DATA Act records. These projected error rates are automatically calculated using embedded formulas in the *CIGIE DATA Act Guide*, Attachment 3, “Testing Spreadsheet.”

The total projected error rate by attribute is calculated using the formula expressed in Figure 2 and is presented as a percentage.

**Figure 2: Formula to calculate attribute error rate**

$$\frac{\text{Sum of Error Rates for Attribute at the Record Level}}{\div \text{Total Number of Sample Records}} = \text{Total Projected Error Rate for Attribute}$$

Source: *CIGIE DATA Act Guide*, Attachment 3, “Testing Spreadsheet.” (EPA OIG image)

All error rates for the attributes of completeness, accuracy, and timeliness at the data element-level can be found in Appendix F of this report.

### Completeness of Data Elements

A data element is complete if the required data element that should have been reported was reported in the appropriate Files A through D2. The projected error rate for completeness of data elements is 2.48 percent.<sup>3</sup> Based on a 95-percent confidence level, the projected error rate for the completeness of the data elements is between 0.95 percent and 5.34 percent.

We found that the primary reasons for completeness errors were grant samples that were missing from File D2 and grant samples that were missing data for four data elements: *Funding Agency Name*, *Funding Agency Code*, *Funding Sub Tier Agency Name*, and *Funding Sub Tier Agency Code*. These four data elements should have been derived from *Funding Office Code*.

### Accuracy of Data Elements

A data element is accurate when amounts and other data relating to reported transactions:

- Were recorded in accordance with the DAIMS version 2.0 *Reporting Submission Specification*, the DAIMS version 2.0 *Interface Definition Document*, and the USAspending.gov online data [dictionary](#).
- Agree with the originating award documentation/contract file.

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<sup>3</sup> Calculated based on the formula presented in Figure 2. The sum of error rates at the record level is 593.35 percent, and the total number of sample records is 239.



The projected error rate for accuracy of data elements is 7.73 percent.<sup>4</sup> Based on a 95-percent confidence level, the projected error rate for the accuracy of the data elements is between 4.9 percent and 12.06 percent.

We found a variety of errors in the contract and grant samples. Accuracy errors are detailed in the “Supplemental Results” section below.

### ***Timeliness of Data Elements***

Timeliness of data elements is based on reporting schedules defined by the financial, procurement, and financial assistance requirements outlined in the Federal Funding Accountability and Transparency Act of 2006; Federal Acquisition Regulation; Federal Procurement Data System – Next Generation, or FPDS-NG; Financial Assistance Broker Submission; and DAIMS. The projected error rate for the timeliness of data elements is 6.25 percent.<sup>5</sup> Based on a 95-percent confidence level, the projected error rate for the timeliness of the data elements is between 3.6 percent and 10.08 percent.

We found that the primary reason for timeliness errors in the contract samples was late submission of contract records. The primary reasons for timeliness errors in the grant samples were the failure to submit grant records and the late submission of grant records.

### ***Overall Determination of Quality***

The *CIGIE DATA Act Guide* defines quality of data as “data that is complete, accurate, timely, and includes statistical and non-statistical testing results.” A quality determination is based on several factors, including timeliness of the DATA Act submissions to the Broker; completeness of summary-level data; the suitability and use of File C for sample selection; the connections between files; and attribute testing for sample records, including COVID-19 outlay testing. Table 2 provides ranges of levels used in determining the overall quality of the data elements.

**Table 2: Quality level**

Range		Level
0	69.999	Lower
70	84.999	Moderate
85	94.999	Higher
95	100	Excellent

Source: *CIGIE DATA Act Guide*. (CIGIE table)

Based on the results of our statistical and nonstatistical testing for the EPA’s DATA Act audit for FY 2020 quarter four, the EPA scored 92.65 points, which is a quality rating of “higher” (Figure 3).

<sup>4</sup> Calculated based on the formula presented in Figure 2. The sum of error rates at the record level is 1846.44 percent, and total number of samples is 239.

<sup>5</sup> Calculated based on the formula presented in Figure 2. The sum of error rates at the record level is 1492.79 percent, and the total number of samples is 239.

**Figure 3: Quality Scorecard**

Environmental Protection Agency			Maximum Points Possible	
FY 2021 DATA Act Quality Scorecard			Without Outlays (No COVID-19 Funding)	With Outlays (COVID-19 Funding)
	Criteria	Score		
Non-Statistical	Timeliness of Agency Submission	5.0	5.0	5.0
	Completeness of Summary Level Data (Files A & B)	8.9	13.0	10.0
	Suitability of File C for Sample Selection	9.0	13.0	10.0
	Record-Level Linkages (Files C & D1/D2)	6.8	9.0	7.0
	COVID-19 Outlay Testing Non-Statistical Sample	6.7	0.0	8.0
Statistical	Completeness	14.6	15.0	15.0
	Accuracy	27.7	30.0	30.0
	Timeliness	14.1	15.0	15.0
Quality Score	Higher	92.65	100.0	100.0

Source: OIG data input into the *CIGIE DATA Act Guide*, Attachment 4, "Quality Scorecard." (CIGIE spreadsheet; EPA OIG data)

## Testing Limitations for Data Reported from Files E and F

File E of the DAIMS contains additional awardee attribute information that the Broker extracts from the System for Award Management, [SAM.gov](https://sam.gov), the official government website for people who make, receive, and manage federal awards. File F contains subaward attribute information the Broker extracts from the Federal Funding Accountability and Transparency Act of 2006 Subaward Reporting System. Files E and F data remain the responsibility of the awardee in accordance with the terms and conditions of federal agreements, and the quality of these data remains the legal responsibility of the recipient.

Therefore, agency senior accountable officials are not responsible for certifying the quality of Files E and F data reported by awardees, but they are responsible for assuring controls are in place to verify that grant awardees register in [SAM.gov](https://sam.gov) at the time of the award. As such, we did not assess the completeness, accuracy, timeliness, and quality of the data extracted from [SAM.gov](https://sam.gov) and the Federal Funding Accountability and Transparency Act of 2006 Subaward Reporting System via the Broker.

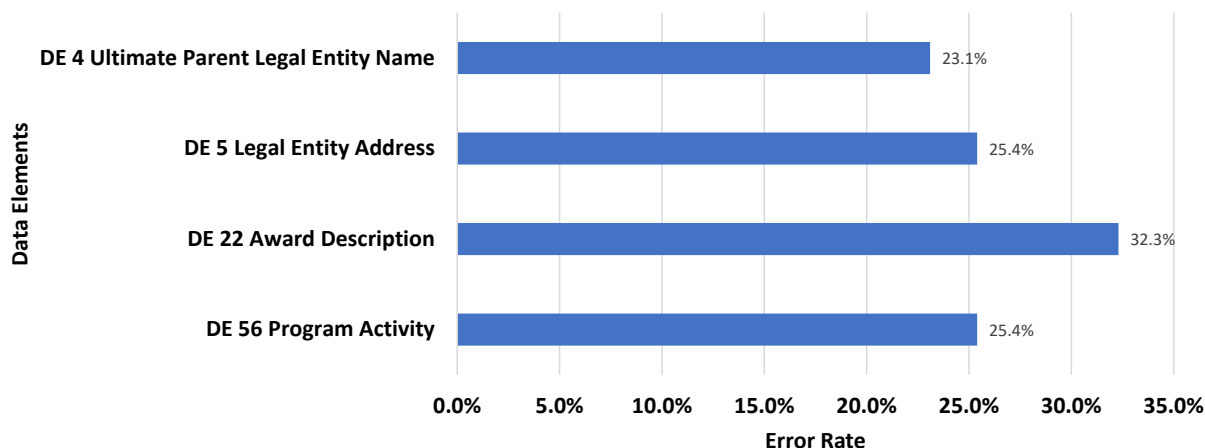
## Supplemental Results

We identified the following significant issues during data element testing of information reported to USAspending.gov for contracts and grants. Comprehensive error rates for each data element can be found in Appendix F of this report. Appendix G of this report includes comparative results for data element accuracy errors from FY 2019 and FY 2021 audit results. The error rates reported in Appendixes F and G are based on all samples, whereas the error rates in this section are calculated separately for contract and grant samples.

### Data Element Analysis: Contract Samples

Figure 4 depicts accuracy error rates over 10 percent for the contract samples, illustrating the specific data element issues encountered during our audit.

**Figure 4: Data element accuracy error rates over 10 percent in contract samples**



Source: OIG analysis of contract samples. (EPA OIG image)

Note: DE = Data Element

### Ultimate Parent Legal Entity Name

We tested the accuracy of the *Ultimate Parent Legal Entity Name* by comparing the File D1 Broker data with the data in SAM.gov at the time of the award or modification. The *Ultimate Parent Legal Entity Name* is extracted from SAM.gov based on the *Awardee/Recipient Unique Identifier*, a nine-digit number assigned by Dun & Bradstreet.

Midway through our audit testing, beta.SAM.gov was merged with SAM.gov, and the source for *Ultimate Parent Unique Identifier* and *Ultimate Parent Legal Entity Name* was removed from the site. As a work-around, OIGs were instructed to access Dun & Bradstreet's website, dnb.com. On dnb.com, we searched by the *Awardee/Recipient Unique Identifier*. The "Related Companies" section lists the name of the ultimate parent in the case of a subsidiary. If the entity is neither a subsidiary nor a parent, the website indicates "Independent." We then looked up the *Ultimate Parent Unique Identifier* to determine whether the name in the *Ultimate Parent Legal Entity Name* field matched the *Ultimate Parent Unique Identifier*. In the few cases we were unable to verify this information, we marked the data element "not applicable" for that record.

We tested the *Ultimate Parent Legal Entity Name* of 130 contracts and found 30 accuracy exceptions, an error rate of 23.1 percent.<sup>6</sup> Exceptions to this data element are not attributable to the Agency. In comparison, the error rate for *Ultimate Parent Legal Entity Name* in contract samples during the 2019 audit period was 7.5 percent.

## Legal Entity Address

For contracts, the Federal Acquisition Regulation at 48 C.F.R. § 4.1102 generally provides that “[o]fferors and quoters are required to be registered in SAM at the time an offer or quotation is submitted.” The *CIGIE DATA Act Guide* states, “This must be the physical address at time of award for the transaction being reviewed. ... If the vendor has changed physical address in SAM, it is the responsibility of the awarding Agency to process the modification to update agency documentation.”

Contract data are input in the EPA’s contract acquisitions system and then transferred to FPDS-NG for reporting on USAspending.gov. On original—that is, base or new—contracts, FPDS-NG extracts the *Legal Entity Address* from SAM.gov. For amended contracts, FPDS-NG does not access SAM.gov.

We tested the accuracy of *Legal Entity Address* for the contract samples by comparing the File D1 Broker data with the award system data and then verifying the address with SAM.gov. When the address in SAM.gov did not match File D1, we reviewed the historic record on SAM.gov and compared it with the base contract in the EPA’s contract acquisitions system. When the historic record on SAM.gov matched the base contract, we did not attribute the exception to the Agency. When the historic record on SAM.gov did not match the base contract, we attributed the exception to the Agency. We also identified errors when the address in the award system was a post office box instead of a physical address.

We tested the *Legal Entity Address* of 130 contracts and found 33 accuracy exceptions, an error rate of 25.4 percent.<sup>7</sup> We determined that 24 of these exceptions were attributable to the Agency, while nine were not. In comparison, the error rate for *Legal Entity Address* in contract samples during the 2019 audit period was 9.9 percent.

## Award Description

OMB Memorandum M-18-16 directs agencies to report *Award Descriptions* in “plain English.” The DAIMS version 2.0 *Interface Definition Document* defines *Award Description* as a “brief description of the purpose of the award.” We found that the Agency used jargon, acronyms, and technical terminology that may be difficult for people outside of the Agency to understand. We also found that the Agency did not always describe the purpose of the award and sometimes only described the purpose of a modification (in other words, an increase or decrease in funding).

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<sup>6</sup> Of the 134 contract samples extracted from File C, four samples did not have corresponding File D1 records. This data element is located in File D1; therefore, the number of contracts tested for this data element is 130.

<sup>7</sup> Of the 134 contract samples extracted from File C, four samples did not have corresponding File D1 records. This data element is located in File D1; therefore, the number of contracts tested for this data element is 130.

We tested the *Award Description* of 130 contracts and found 42 accuracy exceptions, an error rate of 32.3 percent.<sup>8</sup> In comparison, the error rate for *Award Description* in contract samples during the 2019 audit period was 0.8 percent.

## Program Activity

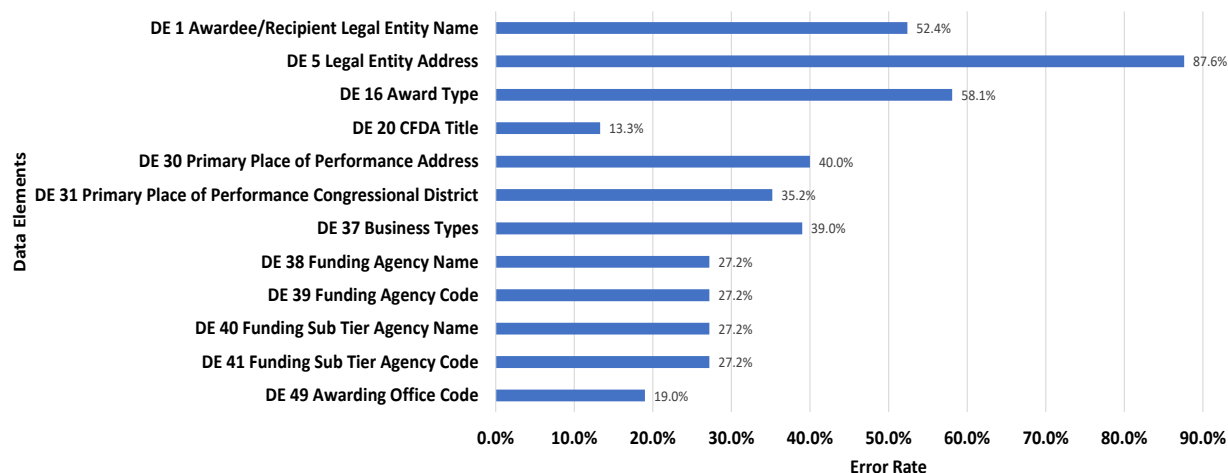
We compared the assigned *Program Activity* with the *Award Description* to determine reasonableness. When the *Award Description* for a modification was unclear, we reviewed the *Award Description* for the base contract.

We tested the *Program Activity* of 134 contracts and found 34 exceptions, an error rate of 25.4 percent. In comparison, the error rate for *Program Activity* in contract samples during the 2019 audit period was 2.1 percent.

## Data Element Analysis: Grant Samples

Figure 5 depicts accuracy error rates over 10 percent for the grant samples, illustrating the specific data element issues encountered during the audit.

**Figure 5: Data element accuracy error rates over 10 percent in grant samples**



Source: OIG analysis of grant samples. (EPA OIG image)

Note: DE = Data Element; CFDA = Catalog of Federal Domestic Assistance

## Awardee/Recipient Legal Entity Name

For grants, the *Awardee/Recipient Legal Entity Name* must be identical to SAM.gov at the time of the award and any award modification. Grant data are input in the agencies' grants management systems and transferred to the Financial Assistance Broker Submission for reporting on USAspending.gov. Agencies are responsible for ensuring that award-level data in their systems match data on SAM.gov at the time of the award and any modification.

<sup>8</sup> Of the 134 contract samples extracted from File C, four samples did not have corresponding File D1 records. This data element is located in File D1; therefore, the number of contracts tested for this data element is 130.

We tested the accuracy of *Awardee/Recipient Legal Entity Name* in grant samples by comparing the File D2 Broker data with the grants management system and verifying that name with SAM.gov. Any exceptions are attributable to the Agency.

We tested the *Awardee/Recipient Legal Entity Name* of 105 grants and found 55 exceptions, an error rate of 52.4 percent. In comparison, the error rate for *Awardee/Recipient Legal Entity Name* in grant samples during the 2019 audit period was 36.3 percent.

## Legal Entity Address

The *Legal Entity Address* must be identical to SAM.gov at the time of the grant award and any award modification. Grant data are input in the agencies' grants management systems and transferred to the Financial Assistance Broker Submission for reporting on USAspending.gov. Agencies are responsible for ensuring that award-level data in their systems match data on SAM.gov at the time of the award and any modification.

We tested the accuracy of *Legal Entity Address* for grant samples by comparing the File D2 Broker data with the grants management system and verifying the address with SAM.gov. Any exceptions are attributable to the Agency.

We tested the *Legal Entity Address* of 105 grants and found 92 exceptions, an error rate of 87.6 percent. In comparison, the error rate for *Legal Entity Address* in grant samples during the 2019 audit period was 57.5 percent.

## Award Type

*Award Type* comprises *Assistance Type*, which is a numerical value identifying the type of assistance, and *Assistance Type Description Tag*, which is a text field. *Assistance Type* is extracted from the Financial Assistance Broker Submission to File D2, and *Assistance Type Description Tag* is derived from *Assistance Type*.

We tested the accuracy of *Award Type* by comparing the File D2 Broker data for *Assistance Type* and *Assistance Type Description Tag* with the related field for the original grant in the Agency's grants management system.

The DAIMS version 2.0 *Reporting Submission Specification* lists ten acceptable values each for *Assistance Type* and *Assistance Type Description Tag*. We found that the Agency's grants management system does not include a field for *Assistance Type*. The Agency used only two values for *Assistance Type Description Tag*: one is listed as an acceptable value and one is not listed as an acceptable value in the DAIMS version 2.0 *Reporting Submission Specification*.

We tested the *Award Type* of 105 grants and found 61 exceptions, an error rate of 58.1 percent. In comparison, the error rate for *Award Type* in grant samples during the 2019 audit period was 82.5 percent.

## Catalog of Federal Domestic Assistance Title

The *Catalog of Federal Domestic Assistance Title*, or *CFDA Title*, is derived from *CFDA Number*. The Financial Assistance Broker Submission downloads and integrates the information from SAM.gov into its



internal validation tables. DAIMS version 2.0 *Practices and Procedures*, Appendix F, “Update Cadence for Data Sources,” required agencies to update “CFDAs on an annual basis.”

To test this data element, we researched the *CFDA Number* on SAM.gov, compared the corresponding *CFDA Title* with the *CFDA Title* in File D2, and noted inaccuracies.

We tested the *CFDA Title* of 105 grants and found 14 exceptions, an error rate of 13.3 percent. In comparison, the error rate for *CFDA Title* in grant samples during the 2019 audit period was 52.5 percent.

## Primary Place of Performance Address

*Primary Place of Performance Address* comprises *Primary Place of Performance City Name*, *Primary Place of Performance State Name*, and *Primary Place of Performance ZIP+4*.

We tested the accuracy of *Primary Place of Performance Address* by comparing the File D2 Broker data with the Agency’s grants management system. We found that *Primary Place of Performance Address* was often presented inconsistently.

We tested the *Primary Place of Performance Address* of 105 grants and found 42 exceptions, an error rate of 40.0 percent. In comparison, the error rate for *Primary Place of Performance Address* in grant samples during the 2019 audit period was 77.5 percent.

## Primary Place of Performance Congressional District

*Primary Place of Performance Congressional District* is extracted from the Financial Assistance Broker Submission to File D2. We tested this data element by inputting the ZIP code from the authoritative source for the *Primary Place of Performance Address*, which is the Agency’s grants management system, on House.gov and comparing the resulting congressional district with that in File D2.

We tested the *Primary Place of Performance Congressional District* of 105 grants and found 37 exceptions, an error rate of 35.2 percent. In comparison, the error rate for *Primary Place of Performance Congressional District* in grant samples during the 2019 audit period was 57.0 percent.

## Business Types

*Business Types* comprises two components: *Business Types*, which is an alphabetical value identifying the type of business, and *Business Types Description Tag*, which is a text field. *Business Types* is extracted from the Financial Assistance Broker Submission to File D2, and *Business Types Description Tag* is derived from *Business Types*.

We tested the accuracy of *Business Types* by comparing the File D2 Broker data for *Business Types* and *Business Types Description Tag* with the related field in the Agency’s grants management system.

The DAIMS version 2.0 *Reporting Submission Specification* lists 24 acceptable values each for *Business Types* and *Business Types Description Tag*. We found that the Agency’s grants management system does not include a specific field for *Business Types*. The Agency did not use the acceptable values for *Business Types Description Tag* but in most cases used similar values.

We tested the *Business Types* of 105 grants and found 41 exceptions, an error rate of 39.0 percent. In comparison, the error rate for *Business Types* in grant samples during the 2019 audit period was 35.0 percent.

## Funding Agency and Sub Tier Agency Names and Codes

*Funding Agency Name*, *Funding Agency Code*, *Funding Sub Tier Agency Name*, and *Funding Sub Tier Agency Code* are derived from *Funding Office Code*. We identified 22 instances in which the *Funding Office Code* field was populated but the other four data elements were blank.

We tested the *Funding Agency Name*, *Funding Agency Code*, *Funding Sub Tier Agency Name*, and *Funding Sub Tier Agency Code* of 81 grants and found 22 exceptions, an error rate of 27.2 percent for each of these four data elements.<sup>9</sup> In comparison, the error rate for *Funding Agency Name* and *Funding Agency Code* in grants during the 2019 audit period was 100 percent. *Funding Sub Tier Agency Name* and *Funding Sub Tier Agency Code* were not applicable to any samples tested during the 2019 DATA Act audit because those data elements were optional at that time.

## Awarding Office Code

We found that the *Awarding Office Code* in the Agency's grants management system does not match the values in the Federal Hierarchy, which is a directory that establishes relationships between each department's or independent agency's sub-tiers and offices. The Federal Hierarchy is used by federal agencies as the authoritative source for managing and referencing federal funding and awarding organizations.

We tested the *Awarding Office Code* of 105 grants and found 20 exceptions, an error rate of 19.0 percent. In comparison, the error rate for *Awarding Office Code* in grant samples during the 2019 audit period was 100 percent.

## Analysis of the Accuracy of Dollar-Value-Related Data Elements

Our analysis of the accuracy of dollar-value-related data elements for financial assistance samples revealed:

- Three dollar-value exceptions totaling \$741,652 in *Non-Federal Funding Amount*. We found that state and other contributions were not included in File D2.
- Two dollar-value exceptions totaling \$75,641 in *Federal Action Obligation*. These grant transactions were not recorded in the Agency's grants management system and did not have any dollar amount reported in File D2.
- Five dollar-value exceptions totaling \$817,293 in *Amount of Award*.

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<sup>9</sup> These data elements were not applicable for 24 grant samples that were issued before October 1, 2018. The *Funding Office Code* field, from which these four data elements are derived, was not required for grants issued before October 1, 2018.

## Analysis of Errors in Data Elements Not Attributable to the Agency

Our analysis of errors in data elements not attributable to the Agency revealed:

- *Ultimate Parent Legal Entity Name* is extracted from SAM.gov based on the *Awardee or Recipient Unique Identifier*. The Agency does not record this information, nor does it have control over these data. The 30 exceptions we found are thus not attributable to the Agency.
- *Legal Entity Address* errors in the contract samples are attributable to the Agency if the File D1 address at the action date of the base contract does not match the Agency system and SAM.gov. Errors are not attributable to the Agency if the File D1 address at the action date of the base contract matches the Agency system and SAM.gov. We found that nine of the 33 contract errors for this data element were not attributable to the Agency.

## Implementation and Use of Data Standards

We evaluated the EPA's implementation and use of the governmentwide financial data standards for spending information, as developed by the OMB and the Treasury. The EPA has not fully implemented the data standards defined by the OMB and the Treasury. Internal control deficiencies affected the accuracy of the Agency's submission of Files C, D1, and D2. These deficiencies include the following:

- Management has not fully designed the entity's information system and related control activities to achieve objectives and respond to risks.
- Management has not fully used quality information to achieve the entity's objectives.

In our analysis of data elements, we found that EPA systems do not allow for input of information as required by the data standards. Additionally, we found inconsistencies in processing data that created errors in terms of completeness, accuracy, and timeliness for DATA Act reporting purposes.

## Conclusions

The EPA has substantially complied with the requirements of the DATA Act and submitted financial and award data to the Treasury Broker on time. Our nonstatistical and statistical tests of the EPA's DATA Act submissions—including those tests that assessed the data attributes of completeness, accuracy, and timeliness—determined that the EPA's FY 2020 fourth-quarter data published on USAspending.gov were of "higher" quality. We found, however, that the EPA had not fully implemented the data standards as defined by the OMB and the Treasury. We identified specific data inconsistencies and control deficiencies that indicate the EPA could improve internal controls over implementing data standards and preparing its DATA Act submissions.

## Recommendations

We recommend that the assistant administrator for Mission Support:

1. Update policies and procedures to require that *Awardee/Recipient Legal Entity Name* and *Legal Entity Address* data elements match SAM.gov at the time of the award and any award modifications for all contracts and grants. At the time of any award modification, update the

Agency's contracts or grants management system and the Federal Procurement Data System with any changes to these data elements.

2. Update policies and procedures to require that *Award Descriptions* be written in plain English and that *Award Descriptions* for modifications explain the purpose of the contract, not merely the purpose of the modification.
3. Update the EPA's grants management system to align with the data standards of the Digital Accountability and Transparency Act of 2014, including all parts of data elements reported therein, and to allow input only of the acceptable values outlined for each data element in *DATA Act Information Model Schema, Reporting Submission Specification*.
4. Update the *Catalog of Federal Domestic Assistance Titles* on an annual basis, as required in *DATA Act Information Model Schema, Practices and Procedures*, Appendix F, "Update Cadence for Data Sources."
5. Provide training to improve consistency of data entry for all data elements, particularly *Primary Place of Performance Address* and *Award Description*.
6. Include all categories for the *Non-Federal Funding Amount* data element—including the Recipient, State, Local, and Other Contributions categories—in the EPA's grants management system.

## Agency Response and OIG Assessment

The EPA agreed with our six recommendations and provided acceptable planned corrective actions and estimated completion dates. We consider the recommendations resolved with corrective actions pending. The Agency's response can be found in Appendix H of this report.

# Status of Recommendations

## RECOMMENDATIONS

Rec. No.	Page No.	Subject	Status <sup>1</sup>	Action Official	Planned Completion Date
1	18	Update policies and procedures to require that <i>Awardee/Recipient Legal Entity Name</i> and <i>Legal Entity Address</i> data elements match SAM.gov at the time of the award and any award modifications for all contracts and grants. At the time of any award modification, update the Agency's contracts or grants management system and the Federal Procurement Data System with any changes to these data elements.	R	Assistant Administrator for Mission Support	10/31/22
2	19	Update policies and procedures to require that <i>Award Descriptions</i> be written in plain English and that <i>Award Descriptions</i> for modifications explain the purpose of the contract, not merely the purpose of the modification.	R	Assistant Administrator for Mission Support	3/31/22
3	19	Update the EPA's grants management system to align with the data standards of the Digital Accountability and Transparency Act of 2014, including all parts of data elements reported therein, and to allow input only of the acceptable values outlined for each data element in <i>DATA Act Information Model Schema, Reporting Submission Specification</i> .	R	Assistant Administrator for Mission Support	9/30/23
4	19	Update the <i>Catalog of Federal Domestic Assistance Titles</i> on an annual basis, as required in <i>DATA Act Information Model Schema, Practices and Procedures</i> , Appendix F, "Update Cadence for Data Sources."	R	Assistant Administrator for Mission Support	9/30/22
5	19	Provide training to improve consistency of data entry for all data elements, particularly <i>Primary Place of Performance Address</i> and <i>Award Description</i> .	R	Assistant Administrator for Mission Support	4/30/22
6	19	Include all categories for the <i>Non-Federal Funding Amount</i> data element—including the Recipient, State, Local, and Other Contributions categories—in the EPA's grants management system.	R	Assistant Administrator for Mission Support	3/31/22

<sup>1</sup> C = Corrective action completed.

R = Recommendation resolved with corrective action pending.

U = Recommendation unresolved with resolution efforts in progress.

## ***Key Definitions from the CIGIE DATA Act Guide***

**Accuracy of Data Elements:** Amounts and other data relating to reported transactions have been recorded in accordance with the DAIMS, Reporting Submission Specification (RSS), Interface Definition Document (IDD), and the online data dictionary, and agree with the original award documentation/contract file.

**Completeness of Agency Submission:** Transactions and events that should have been recorded are recorded in the proper period.

**Completeness of Data Elements:** For each of the required data elements that should have been reported, the data element was reported in the appropriate Files A through D2.

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

**Timeliness of Agency Submission:** Reporting of the agency monthly or quarterly DATA Act submission to the DATA Act Broker is in accordance with the schedule established by the Treasury DATA Act PMO.

**Timeliness of Data Elements:** For each of the required data elements that should have been reported, the data elements were reported in accordance with the reporting schedules defined by the financial, procurement, and financial assistance requirements (FFATA, FAR, FPDS-NG, Financial Assistance Broker Submission (FABS), and DAIMS).

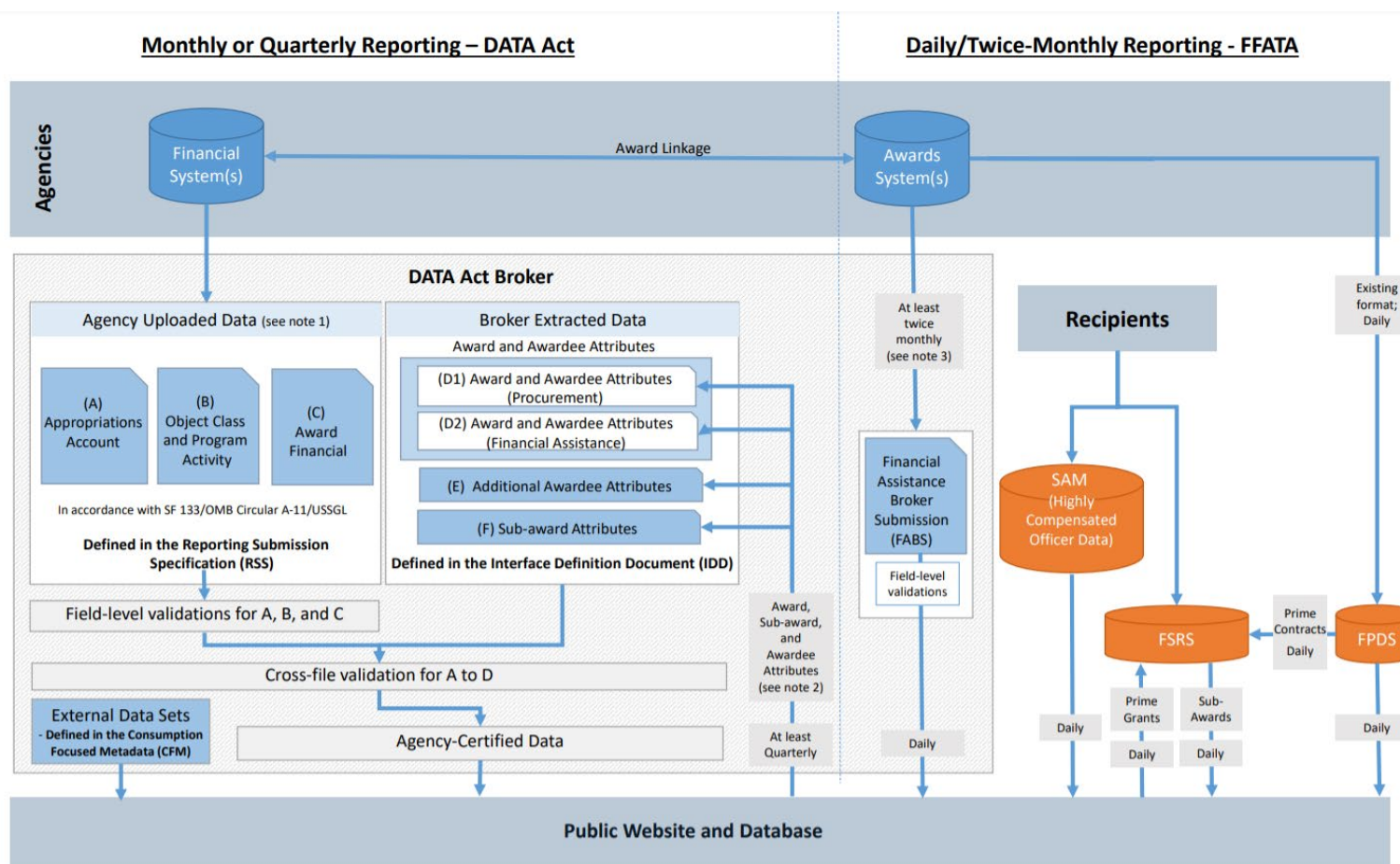
*Note:* PMO = Program Management Office.

FFATA = Federal Funding Accountability and Transparency Act of 2006.

FAR = Federal Acquisition Regulation.



## DAIMS Information Flow Diagram



Note 1: Agencies receiving COVID-19 supplemental funding must report three monthly submissions covering April, May, and June 2020 in July 2020. Afterwards, they must report all data on a monthly cadence. Agencies that have not received any COVID-19 supplemental funding may continue to report quarterly until FY22 P02, when they must begin full monthly submissions.

Note 2: D1 and D2 pull in all award data associated with the funding or awarding agency and action dates as specified by the agency. E pulls in all sub-award data associated with the awards that appear in an agency's D1 and D2. F pulls in all sub-award data associated with the awards that appear in an agency's D1 and D2.

Note 3: Per OMB M-20-21, agencies should report non-loan financial assistance (including aggregates) to FABS at least twice a month (appropriately spacing apart the reporting dates), in each case reporting all issued-but-yet-to-be-reported awards. Issued-but-yet-to-be-reported loans can continue to be reported on a monthly cadence; refer to the Practices & Procedures Section 2.1.1 for more information.

Schema Version 2.0  
May 6, 2020

Source: DAIMS v 2.0, *Information Flow Diagram* (Department of the Treasury image)

## OMB Guidance

OMB Memorandum M-10-06, *Open Government Directive*, dated December 8, 2009, directs executive departments and agencies to take specific actions to implement the principles of transparency, participation, and collaboration set forth in the president's January 21, 2009 *Memorandum on Transparency and Open Government*.

OMB Memorandum M-15-12, *Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable*, dated May 8, 2015, provides guidance to federal agencies on reporting requirements under the Federal Funding Accountability and Transparency Act of 2006 and the DATA Act.

OMB Management Procedures Memorandum 2016-03, *Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal Spending Information*, dated May 3, 2016, provides additional guidance to federal agencies on reporting federal appropriations and award-level data to USAspending.gov.

OMB Memorandum M-16-17, *OMB Circular No. A-123, Management's Responsibility for Enterprise Risk Management and Internal Control*, dated July 15, 2016, defines management's responsibilities for enterprise risk management and internal control.

OMB Memorandum M-17-04, *Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability*, dated November 4, 2016, defines responsibilities for agencies to report financial information for awards involving intragovernmental transfers. It also provides guidance for reporting financial assistance award (grant) records containing personally identifiable information and the requirement for the agencies' senior accountable officials to certify quarterly submissions to USAspending.gov.

OMB Memorandum M-18-16, Appendix A to OMB Circular No. A-123, *Management of Reporting and Data Integrity Risk*, dated June 6, 2018, includes a specific requirement for agencies to develop a Data Quality Plan to achieve the objectives of the DATA Act beginning in FY 2019 and continuing through FY 2021 at a minimum or until agencies determine that they can provide reasonable assurances over the appropriate data quality controls.

OMB Memorandum M-20-11, *Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19)*, dated March 9, 2020, allows specific flexibilities in certain emergency response federal financial assistance instances.

OMB Memorandum M-20-17, *Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations*, dated March 19, 2020, allows additional specific flexibilities in certain emergency response federal financial assistance instances.

OMB Memorandum M-20-18, *Managing Federal Contract Performance Issues Associated with the Novel Coronavirus (COVID-19)*, dated March 20, 2020, identifies specific flexibilities in certain emergency response procurement instances; encourages agencies to use emergency procurement authorities

authorized in connection with the president's emergency declaration under section 501(b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. §§ 5121–5207, and the Federal Acquisition Regulation § 18.202; and provides guidance for tracking acquisition costs related to the COVID-19 response.

OMB Memorandum M-20-20, *Repurposing Existing Federal Financial Assistance Programs and Awards to Support the Emergency Response to the Novel Coronavirus (COVID-19)*, dated April 9, 2020, issues a class exception that allows federal awarding agencies to repurpose their federal assistance awards, in whole or part, to support the COVID-19 response, as consistent with applicable laws.

OMB Memorandum M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)*, dated April 10, 2020, provides reporting guidance for federal agencies and amends the reporting requirements of financial data spending on USA Spending.gov, including the addition of a monthly submission requirement.

OMB Memorandum, *Risk-Based Financial Audits and Reporting Activities in Response to COVID-19*, dated June 17, 2020, directs agencies to leverage enterprise risk management techniques to identify reporting, audit, and other due dates that are lower priority than COVID-19 work. It also identifies auditing and reporting requirements that are essential to critical reporting needs of the government and, therefore, still mandated.

OMB Memorandum M-20-26, *Extension of Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations*, dated June 18, 2020, “describes the two flexibilities extended under this memorandum to recipients affected by the loss of operational capacity due to the COVID-19 pandemic.”

OMB Memorandum M-20-27, *Additional Guidance on Federal Contracting Resiliency in the Fight Against the Coronavirus Disease (COVID-19)*, dated July 14, 2020, provides additional and updated guidance and highlights information and examples from agency guidance and activities that may further assist the acquisition workforce as it addresses impacts due to COVID-19. It also extends the use of the COVID-19 *National Interest Action Code* through September 30, 2020.

## ***CIGIE's DATA Act Anomaly Letter***



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

December 22, 2015

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

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

Dear Mr. Chairmen and Ranking Members:

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

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

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

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

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intent of the oversight provisions in the DATA Act and provide useful reports for the public, the Congress, the Executive Branch, and others.

Although we think the best course of action is to delay the Inspector General reports, CIGIE is encouraging the Federal Inspector General Community to undertake DATA Act “readiness reviews” at their respective agencies well in advance of the first November 2017 report. Through a working group, CIGIE has developed guidance for these reviews. I am pleased to report that several Inspectors General have already begun reviews at their respective agencies, and many Inspectors General are planning to begin reviews in the near future. We believe that these reviews, which are in addition to the specific oversight requirements of the Act, will assist all parties in helping to ensure the success of the DATA Act implementation.

We have kept GAO officials informed about our plan to delay the first Inspector General reports for one year, which they are comfortable with, and our ongoing efforts to help ensure early engagement through Inspector General readiness reviews.

Should you or your staffs have any questions about our approach or other aspects of our collective DATA Act oversight activities, please do not hesitate to contact me at (202) 514-3435.

Sincerely,



Michael E. Horowitz  
Chair, Council of the Inspectors General on Integrity and Efficiency  
Inspector General, U.S. Department of Justice

cc: The Honorable David Mader, Controller, OMB  
The Honorable Gene Dodaro, Comptroller General, GAO



## Sampling Methodology

### Define Target Population

We downloaded the EPA's File C (target population) from the DATA Act Broker into Excel format and also into IDEA format. Based on our analysis, File C has 7,551 records totaling \$3,804,934,311.68.

### Construct Sampling Frame

Most records within the population are statistically valid. For those that are not, such as micropurchase transactions, we generated replacement samples. As stated in the *CIGIE DATA Act Guide*:

If a sample item is a procurement micro purchase transaction or deviates from award amounts due to discounts, penalties or interest, the sample item should not be tested and should be replaced with another sample item. One method to plan for this is to randomly sort File C and select the sample as the first 385 records from the random sort. Thus, for example, if there is one out-of-scope record in a sample of 385 the Inspector General can then select the 386th record from the random sort of File C as a replacement sample unit. Note that the sample size of 385 was used only for purposes of the example, many Inspectors General will have a statistical sample size which is less than 385.

### Define Stratum Boundaries

We determined that File C should be stratified into two categories: contracts and grants. CIGIE sample testing attributes are separated by Procurement Instrument Identifier Numbers (for contracts) and Federal Assistance Identification Numbers (for grants), so stratification is logical.

### Determine Sample Size

The audit team determined the sample size to be 239. Sample size was calculated by using a 20-percent error rate, 95-percent confidence level, and 5-percent sample precision.

### Allocate Sample to Strata

To ensure that both contracts and grants were properly represented in our sample, we used proportional allocation to stratify our sample. Proportional allocation is easy to implement, and stratification allows for more precision over a simple random sample. Our population had the following number and percentage breakdown between grants (Federal Assistance Identification Numbers) and contracts (Procurement Instrument Identifier Numbers). See Table E-1.

**Table E-1: Percentage of contracts and grants in the population**

Grant records <i>Federal Assistance Identification Numbers</i>	Contract records <i>Procurement Instrument Identifier Numbers</i>	Total
3,315	4,236	<b>7,551</b>
44%	56%	<b>100%</b>

Source: OIG calculation. (EPA OIG table)



Select the Sample Independently in Each Stratum

After separating the two groups, we used IDEA's random sample function with each group to extract 134 (56 percent) samples from contracts and 105 (44 percent) samples from grants. See Table E-2.

**Table E-2: Number of grants and contracts in sample**

<b>Procurement Instrument Identifier Number</b>	239 x 56 percent	134
<b>Federal Assistance Identification Numbers</b>	239 x 44 percent	105
<b>Total</b>		<b>239</b>

Source: OIG calculation. (EPA OIG table)

## *Standardized Data Element Reporting*

EPA's results for data elements in descending order by accuracy error rate		Sample error rate (percentages)		
DAIMS element #	Data element name	A Accuracy	C Completeness	T Timeliness
5	Legal Entity Address	53.19	1.70	4.26
37	Business Types	39.05	3.81	5.71
16	Award Type	25.96	1.70	4.26
1	Awardee/Recipient Legal Entity Name	25.53	1.70	4.26
22	Award Description	22.13	1.70	4.26
30	Primary Place of Performance Address	19.15	3.40	5.53
4	Ultimate Parent Legal Entity Name	17.22	2.39	4.78
31	Primary Place of Performance Congressional District	17.02	2.98	5.53
56	Program Activity	15.77	0.00	1.66
20	Catalog of Federal Domestic Assistance Title	13.33	3.81	5.71
38	Funding Agency Name	10.43	10.43	12.32
39	Funding Agency Code	10.43	10.43	12.32
40	Funding Sub Tier Agency Name	10.43	10.43	12.32
41	Funding Sub Tier Agency Code	10.43	10.43	12.32
49	Awarding Office Code	8.51	1.70	4.26
11	Amount of Award	6.67	3.81	5.71
12	Nonfederal Funding Amount	6.67	6.67	8.57
42	Funding Office Name	6.16	0.00	2.37
43	Funding Office Code	6.16	0.00	2.37
6	Legal Entity Congressional District	5.53	2.55	5.11
17	NAICS Code	3.85	0.00	3.08
18	NAICS Description	3.85	0.00	3.08
19	Catalog of Federal Domestic Assistance Number	3.81	3.81	5.71
35	Record Type	3.81	3.81	5.71
34	Award ID Number (Procurement Instrument Identifier Number/Federal Assistance Identification Number)	3.78	1.68	3.78
2	Awardee/Recipient Unique Identifier	2.98	1.70	4.26
32	Primary Place of Performance Country Code	2.98	2.98	5.53
33	Primary Place of Performance Country Name	2.98	2.98	5.53
3	Ultimate Parent Unique Identifier	2.38	0.00	2.38
36	Action Type	2.09	2.09	4.71
24	Parent Award ID	2.02	0.00	4.04
27	Period of Performance Current End Date	1.72	1.72	4.31
7	Legal Entity Country Code	1.70	1.70	4.26
8	Legal Entity Country Name	1.70	1.70	4.26
13	Federal Action Obligation	1.70	1.70	4.26
23	Award Modification / Amendment Number	1.70	1.70	4.26
25	Action Date	1.70	1.70	4.26
26	Period of Performance Start Date	1.70	1.70	4.26

EPA's results for data elements in descending order by accuracy error rate		Sample error rate (percentages)		
DAIMS element #	Data element name	A Accuracy	C Completeness	T Timeliness
44	Awarding Agency Name	1.70	1.70	4.26
45	Awarding Agency Code	1.70	1.70	4.26
46	Awarding Sub Tier Agency Name	1.70	1.70	4.26
47	Awarding Sub Tier Agency Code	1.70	1.70	4.26
48	Awarding Office Name	1.70	1.70	4.26
14	Current Total Value of Award	1.54	1.54	4.62
28	Period of Performance Potential End Date	0.79	0.00	3.15
50	Object Class	0.41	0.00	1.66
15	Potential Total Value of Award	0.00	0.00	3.08
29	Ordering Period End Date	0.00	0.00	0.00
51	Appropriations Account	0.00	0.00	1.66
53	Obligation	0.00	0.00	1.67
163	National Interest Action	0.00	0.00	3.08
430	Disaster Emergency Fund Code	0.00	0.00	1.66

Source: OIG summary of audit test results based on *CIGIE DATA Act Guide*, Appendix 8, "Standardized Data Element Reporting." (CIGIE table, EPA OIG data)

## Comparative Results Table

The table below identifies the error rate by data element from the FYs 2019 and 2021 audit results. The information is being provided for illustrative purposes only and may not necessarily be indicative of actual percentage change based on differences in testing procedures, such as population size, sample methodology, quarter tested, file tested, and changes to data definition standards.

EPA's comparative results for data elements in descending order based on accuracy error rate		Error rate (percentages)		
DAIMS element #	Data element name	2021	2019	% change
5	Legal Entity Address	53.19	21.39	31.81
37	Business Types	39.05	35.00	4.05
16	Award Type	25.96	19.88	6.08
1	Awardee/Recipient Legal Entity Name	25.53	10.24	15.29
22	Award Description	22.13	8.73	13.39
30	Primary Place of Performance Address	19.15	21.23	-2.08
4	Ultimate Parent Legal Entity Name	17.22	17.85	-0.62
31	Primary Place of Performance Congressional District	17.02	17.28	3.57
56	Program Activity	15.77	5.26	10.50
20	Catalog of Federal Domestic Assistance Title	13.33	52.50	-39.17
38	Funding Agency Name	10.43	3.08	7.35
39	Funding Agency Code	10.43	3.08	7.35
40	Funding Sub Tier Agency Name	10.43	0.00	10.43
41	Funding Sub Tier Agency Code	10.43	0.00	10.43
49	Awarding Office Code	8.51	24.70	-16.19
11	Amount of Award	6.67	8.13	-1.47
12	Non-Federal Funding Amount	6.67	37.50	-30.83
42	Funding Office Name	6.16	4.23	1.93
43	Funding Office Code	6.16	4.23	1.93
6	Legal Entity Congressional District	5.53	14.20	-8.24
17	NAICS Code	3.85	1.19	2.66
18	NAICS Description	3.85	1.19	2.66
19	Catalog of Federal Domestic Assistance Number	3.81	33.75	-29.94
35	Record Type	3.81	33.75	-29.94
34	Award ID Number (Procurement Instrument Identifier Number/Federal Assistance Identification Numbers)	3.78	7.08	-3.30
2	Awardee/Recipient Unique Identifier	2.98	10.84	-7.86
32	Primary Place of Performance Country Code	2.98	8.62	-5.64
33	Primary Place of Performance Country Name	2.98	8.31	-5.33
3	Ultimate Parent Unique Identifier	2.38	10.46	-8.08
36	Action Type	2.09	10.31	-8.22
24	Parent Award ID	2.02	6.15	-4.13
27	Period of Performance Current End Date	1.72	10.40	-8.67

EPA's comparative results for data elements in descending order based on accuracy error rate		Error rate (percentages)		
DAIMS element #	Data element name	2021	2019	% change
7	Legal Entity Country Code	1.70	8.13	-6.43
8	Legal Entity Country Name	1.70	8.43	-6.73
13	Federal Action Obligation	1.70	37.50	-35.80
23	Award Modification / Amendment Number	1.70	9.61	-7.91
25	Action Date	1.70	8.43	-6.73
26	Period of Performance Start Date	1.70	8.13	-6.43
44	Awarding Agency Name	1.70	8.13	-6.43
45	Awarding Agency Code	1.70	8.13	-6.43
46	Awarding Sub Tier Agency Name	1.70	8.13	-6.43
47	Awarding Sub Tier Agency Code	1.70	8.13	-6.43
48	Awarding Office Name	1.70	24.70	-23.00
14	Current Total Value of Award	1.54	2.04	-0.50
28	Period of Performance Potential End Date	0.79	2.04	-1.25
50	Object Class	0.41	0.00	0.41
15	Potential Total Value of Award	0.00	1.59	-1.59
29	Ordering Period End Date	0.00	0.00	0.00
51	Appropriations Account	0.00	0.00	0.00
53	Obligation	0.00	0.30	-0.30
163	National Interest Action	0.00	N/A	N/A
430	Disaster Emergency Fund Code	0.00	N/A	N/A

Source: OIG summary of audit test results based on *CIGIE DATA Act Guide*, Appendix 9, "Comparative Results Table."  
(CIGIE table, EPA OIG data)

## Agency Response to Draft Report



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
WASHINGTON, D.C. 20460

November 1, 2021

OFFICE OF MISSION SUPPORT

### **MEMORANDUM**

**SUBJECT:** Response to Office of Inspector General Draft Report No. OA-FY21-0080, "EPA's Fiscal Year 2020 Fourth Quarter Compliance with the Digital Accountability and Transparency Act of 2014," dated October 27, 2021

**FROM:** Lynnnann Hitchens, Acting Principal Deputy Assistant Administrator **LYNNANN HITCHENS** Digitally signed by LYNNANN HITCHENS  
Date: 2021.11.01  
12:11:34 -04'00'

**TO:** Paul C. Curtis, Director  
Financial Directorate  
Office of Audit

Thank you for the opportunity to respond to the issues and recommendations in the subject audit report. Following is a summary of the agency's overall position, along with its position on each of the report recommendations. For the report recommendations with which the agency agrees, we have provided high-level intended corrective action and an estimated completion date

#### **AGENCY'S OVERALL POSITION**

The Office of Mission Support concurs with each of the recommendations found in the draft report. It should be noted, however, that the data assessed for this audit with respect to grants was based on the legacy Integrated Grants Management System that has been decommissioned. While the same data was incorporated into the new Next Generation Grants System (NGGS), the audit does not assess or reflect the capabilities of NGGS.

#### **AGENCY'S RESPONSE TO REPORT RECOMMENDATIONS**

##### **Agreement**

<b>No</b>	<b>Recommendation</b>	<b>High-Level Intended Corrective Action</b>	<b>Estimated Completion Date</b>
<b>1</b>	Update policies and procedures to require that <i>Awardee/Recipient Legal Entity Name</i> and <i>Legal Entity Address</i> data elements match SAM.gov at the time of the award and of any award modifications for all contracts and grants. At the time of any award modification, update the Agency's contracts or grants management	1.1 OMS-OGD will update policies and/or procedures, such as guidance, SOPs, or pre-award checklists, to require that <i>Awardee/Recipient Legal Entity Name</i> and <i>Legal Entity Address</i> data elements match SAM.gov at the time of the award and of any award modifications for all grants.	October 31, 2022

Internet Address (URL) • <http://www.epa.gov>

	system and the Federal Procurement Data System with any changes to these data elements.	<p>OMS-OGD will require, at the time of any award modification, an update to the Agency's grants management system with any changes to these data elements.</p> <p>OMS-OGD will also incorporate the new requirements in training materials.</p> <p>1.2 OMS-OGD will evaluate the feasibility of and resources needed to make additional system enhancements to NGGS to enforce SAM.gov entity data as the authoritative address information for a grant entity.</p> <p>1.3 OMS-OAS will update its policies, training, and guidance documents to align with the requirements of this recommendation.</p>	<p>October 31, 2022</p> <p>March 31, 2022</p>
2	Update policies and procedures to require that <i>Award Descriptions</i> be written in plain English and that <i>Award Descriptions</i> for modifications explain the purpose of the contract, not merely the purpose of the modification.	2.1. OMS-OAS will update policies and procedures to require that <i>Award Descriptions</i> be written in plain English and that <i>Award Descriptions</i> for modifications explain the purpose of the contract, not merely the purpose of the modification.	March 31, 2022
3	Update the EPA grants management system to align with the DATA Act data standards, including all parts of data elements reported therein, and to allow input only of the acceptable values outlined for each data element in <i>DATA Act Information Model Schema, Reporting Submission Specification</i> .	3.1 OMS-OGD will update NGGS to align with the DATA Act data standards including all parts of data elements reported therein and allow input only of the acceptable values outlined for each data element in <i>DATA Act Information Model Schema, Reporting Submission Specification</i> .	September 30, 2023
4	Update the <i>Catalog of Federal Domestic Assistance Titles</i> on an annual basis, as required in <i>DATA Act Information Model Schema, Practices and Procedures</i> , Appendix F, "Update Cadence for Data Sources."	4.1 OMS-OGD will update the <i>Catalog of Federal Domestic Assistance Titles</i> on an annual basis, as required in <i>DATA Act Information Model Schema, Practices and Procedures</i> , Appendix F, "Update Cadence for Data Sources."	September 30, 2022
5	Provide training to improve consistency of data entry for all data elements, particularly <i>Primary Place of</i>	5.1 OMS-OGD will provide training to improve the consistency of data entry for all data elements, particularly <i>Primary Place of</i>	April 30, 2022

	<i>Performance Address and Award Description.</i>	<i>Performance Address and Award Description.</i>  5.2 OMS-OAS will revise existing or develop new training to address data quality for all data entry elements.	April 30, 2022
6	Include all categories for the <i>Non-Federal Funding Amount</i> data element—including the Recipient, State, Local, and Other Contributions categories—in the EPA’s grants management system.	6.1 OMS-OGD will include all categories for the <i>Non-Federal Funding Amount</i> data element—including the Recipient, State, Local, and Other Contributions categories—in NGGS.	March 31, 2022

#### CONTACT INFORMATION

If you have any questions regarding this response, please contact Marilyn Armstrong, Audit Follow-up Coordinator, Office of Resources and Business Operations, at [armstrong.marilyn@epa.gov](mailto:armstrong.marilyn@epa.gov) or (202) 564-1876.

cc: Amir Eskarous  
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