



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

CUSTOMER SERVICE ★ INTEGRITY ★ ACCOUNTABILITY

*U.S. Chemical Safety Board*

## **Contractor-Produced Report: U.S. Chemical Safety and Hazard Investigation Board Independent Auditor's Report on Compliance with the Digital Accountability and Transparency Act of 2014 Submission Requirements for Fiscal Year 2021**

Report No. 22-P-0002

November 8, 2021

## Abbreviations

CIGIE	Council of the Inspectors General on Integrity and Efficiency
CSB	U.S. Chemical Safety and Hazard Investigation Board
DATA Act	Digital Accountability and Transparency Act of 2014
EPA	U.S. Environmental Protection Agency
FAEC	Federal Audit Executive Council
OIG	Office of Inspector General
Pub. L.	Public Law

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# Office of Inspector General U.S. Environmental Protection Agency **At a Glance**

22-P-0002  
November 8, 2021

## Why This Audit Was Done

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

The U.S. Environmental Protection Agency's Office of Inspector General, which also serves as the OIG for the CSB, contracted with Allmond & Company to audit the CSB's fiscal year 2021 compliance with the Act. Allmond and Company selected fiscal year 2020 third-quarter data as the data sampled for this audit.

## This audit supports a CSB goal:

- Create and maintain an engaged, high-performing workforce.

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## ***Contractor-Produced Report: U.S. Chemical Safety and Hazard Investigation Board Independent Auditor's Report on Compliance with the Digital Accountability and Transparency Act of 2014 Submission Requirements for Fiscal Year 2021***

### What Allmond & Company Found

Allmond & Company found that the CSB's fiscal year 2020 third-quarter financial and award data submitted under the Digital Accountability and Transparency Act of 2014 were of "excellent" 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.

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

Allmond & Company found that the CSB complied with the DATA Act reporting requirements of completeness and timeliness and that the CSB's internal controls over the fiscal year 2020 third-quarter DATA Act submission were effective. Specifically, Allmond & Company determined that all data contained in the data elements for statistical samples tested were complete and timely. It also evaluated the CSB's fiscal year 2020 third-quarter DATA Act submission to Department of the Treasury's DATA Act Broker for nonstatistical samples and determined that the submission was complete and timely.

When assessing accuracy, Allmond & Company could not locate one data element in three instances in the System for Award Management, or SAM.gov, which is the official government website for people who make, receive, and manage federal contracts. That data element is automatically populated in the Federal Procurement Data System-Next Generation from SAM.gov, and not manually entered by the CSB. Allmond & Company attributed the error to extracting data from SAM.gov. As a result of these three instances, the projected error rate for the accuracy of the data elements was 0.73 percent. Allmond & Company made no recommendations to the CSB.

Allmond & Company is responsible for the enclosed audit report and the conclusions expressed in that report.



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

THE INSPECTOR GENERAL

November 8, 2021

Katherine A. Lemos, Ph.D.  
Chairperson and Chief Executive Officer  
U.S. Chemical Safety and Hazard Investigation Board  
1750 Pennsylvania Avenue NW, Suite 910  
Washington, D.C. 20006

Dear Dr. Lemos:

RE: Report No. 22-P-0002, *Contractor-Produced Report: U.S. Chemical Safety and Hazard Investigation Board Independent Auditor's Report on Compliance with the Digital Accountability and Transparency Act of 2014 Submission Requirements for Fiscal Year 2021*

This letter transmits the audit report on the U.S. Chemical Safety and Hazard Investigation Board's fiscal year 2021 compliance with the Digital Accountability and Transparency Act of 2014, Pub. L. 113-101, known as the DATA Act. The audit is required by the DATA Act.

The independent public accounting firm of Allmond & Company, LLC, selected fiscal year 2020 third-quarter financial and award data to perform this audit. The audit was conducted in accordance with the *Government Auditing Standards*, issued by the comptroller general of the United States, and the *CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act*, issued by the Council of the Inspectors General on Integrity and Efficiency's Federal Audit Executive Council. Allmond & Company is responsible for the enclosed auditor's report, which is dated November 1, 2021, and the opinions and conclusions expressed in that report.

Because the report contains no recommendations, you are not required to respond to this report. However, if you submit a response, it will be posted on the Office of Inspector General's public website, along with our memorandum commenting on your response. Your response should be provided as an Adobe PDF file that complies with the 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 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).

Sincerely,

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

Sean W. O'Donnell

Enclosure

## **Final Independent Auditors' Report**

*Submitted for review and acceptance to:*

Sheree James  
Contracting Officer Representative  
Office of Inspector General  
Environmental Protection Agency

*Submitted by:*

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**U.S. CHEMICAL SAFETY AND HAZARD INVESTIGATION BOARD  
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT OF 2014  
SUBMISSION REQUIREMENTS FOR FISCAL YEAR 2021**



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**U.S. Chemical Safety and Hazard Investigation Board  
Independent Auditors' Report on the Compliance with the  
Digital Accountability and Transparency Act of 2014  
Submission Requirements for Fiscal Year 2021**

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## Independent Auditors' Report

Chairman and CEO U.S. Chemical Safety and Hazard Investigation Board  
Inspector General, Environmental Protection Agency

The Environmental Protection Agency (EPA) Office of Inspector General (OIG) contracted Allmond and Company, LLC, to conduct a performance audit of the Chemical Safety and Hazard Investigation Board (CSB) third quarter financial and award data as of June 30, 2020, in accordance with the Digital Accountability and Transparency Act of 2014 (DATA Act). To clarify the reporting requirements of the DATA Act, the Office of Management and Budget (OMB) and Department of Treasury (Treasury) published 59 data definition standards and required Federal agencies to report financial and award data on USAspending.gov.

The objectives of the audit were to assess (1) completeness, timeliness, quality, and accuracy of CSB FY 2020 third quarter financial and award data submitted to Treasury for publication on USAspending.gov; and (2) CSB's implementation and use of the Government-wide financial data standards established by OMB and Treasury. CSB's management is responsible for reporting financial and award data in accordance with these standards, as applicable.

We conducted the audit in accordance with the standards applicable to performance audits contained in Government Auditing Standards issued by the Comptroller General of the United States, collectively referred to as generally accepted government auditing standards (GAGAS); and the Council of the Inspector Generals on Integrity and Efficiency (CIGIE) Federal Audit Executive Council (FAEC) *Inspectors General Guide to Compliance under the DATA Act* (DATA Act Audit Guide). Those standards and the DATA Act Audit Guide require that we plan and perform the audit to obtain sufficient and appropriate audit evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Our performance audit involved performing procedures to obtain evidence about the FY 2020 third quarter financial and award data. The nature, timing, and extent of the procedures selected depended on our judgement, including an assessment of the risks of material misstatement of the FY 2020 third quarter financial and award data, whether due to fraud or error. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We found that the FY 2020 third quarter financial and award data of CSB for the quarter ended June 30, 2020, is presented in accordance with OMB and Treasury published 59 data definition standards, as applicable, for DATA Act reporting in all material respects. We did however, note that the data CSB submitted did not always comply with the requirements for accuracy. As we attributed the errors noted to a third party, no recommendations were made to CSB.

The purpose of this report is solely to describe the scope of our testing and the results of that testing. Accordingly, the report is not suitable for any other purpose.

This report is intended solely for the information and use of the CSB management, EPA OIG and the U.S. Congress, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Allmond & Company, LLC*

Landover, MD  
November 1, 2021



## **Executive Summary**

For fiscal year (FY) 2021, the Environmental Protection Agency (EPA) Office of Inspector General (IG) contracted with Allmond and Company, LLC to conduct an independent audit of CSB's compliance with the provisions of the Digital Accountability and Transparency Act of 2014 (DATA Act). The DATA Act requires the OIG of each federal agency to review a statistically valid sample of the certified spending data submitted by the agency and to submit to Congress a publicly available report assessing the completeness, accuracy, timeliness and quality of the data sampled and the implementation and use of the Government-wide financial data standards by the Federal agency.

Our audit was conducted in accordance with generally accepted government auditing standards. Our audit approach measured completeness, accuracy and timeliness of 59 data elements, as applicable to CSB. CSB's submission is considered complete when transactions and events that should have been recorded are recorded in the proper period. CSB's data elements are considered accurate when amounts and other data relating to recorded transactions have been recorded in accordance with the DATA Act Information Model Schema (DAIMS) v 2.0 Reporting Submission Specification (RSS), Interface Definition Document (IDD), and the online data dictionary; and agree with the authoritative source records. CSB's submission is considered timely when the submission by the CSB to the DATA Act Broker is in accordance with the reporting schedules established by the Treasury DATA Act Project Management Office, no later than August 14, 2020. CSB's data elements are considered timely when reported in accordance with the reporting schedules defined by the financial, procurement and financial assistance requirements. Based on the results of our testing, we determined the quality of the data.

Our statistical sample size was 14 of 15 records from File C. Our assessment included testing compliance with OMB and Treasury published 59 data definition standards, as applicable. We concluded that CSB complied with the DATA Act reporting requirements. Based on the audit procedures performed, we determined that the completeness error rate is 0.00%, accuracy error rate is 0.73% and timeliness error rate is 0.00%. We determined that CSB's data was generally of excellent quality – that is, significant amounts of the data were complete, timely, and accurate.

## **Background**

### ***Chemical Safety and Hazard Investigation Board***

The Chemical Safety and Hazard Investigation Board (CSB) is an independent federal agency charged with investigating industrial chemical accidents. Headquartered in Washington, DC, the agency's board members are appointed by the President and confirmed by the Senate.

The CSB was created by Section 303 of the Clean Air Act Amendments of 1990; however, it was not until 1997 that the CSB was first funded. The principal role of the CSB is to investigate accidents to determine the conditions and circumstances which led to the event and identify the cause so that similar events might be prevented. The focus of a CSB investigation is mainly on determining the cause and prevention of such incidents, rather than upon enforcement actions of violations of law or regulation.

Congress gave the CSB a unique statutory mission and provided in law that no other agency or executive branch official may direct the activities of the Board. Following the successful model of the National Transportation Safety Board and the Department of Transportation, Congress directed that the CSB's investigative function be completely independent of the rulemaking, inspection, and enforcement authorities of the Environmental Protection Agency (EPA) and the Occupational Safety and Health Administration (OSHA). Although the Board was created to function independently, it also collaborates in important ways with EPA, OSHA, and other agencies. The Board has entered into a number of

memorandums of understanding (MOUs) that define the terms of collaboration and allows the CSB to carry out its statutory mission efficiently and without unnecessary duplication of effort.

### **DATA ACT**

In 2006, Congress passed, and the President signed the Federal Funding Accountability and Transparency Act of 2006 (FFATA). The purpose of FFATA was to increase transparency and accountability surrounding federal contracts and financial assistance awards. In accordance with FFATA, in December 2007, OMB established a federal government website, USAspending.gov that contains obligation data on federal awards and sub awards.

The DATA Act was enacted May 9, 2014, to expand the reporting requirements pursuant to FFATA. The DATA Act, in part, requires Federal agencies to report financial and award data in accordance with the established government wide financial data standards. In May 2015, OMB and Treasury published 57 data definition standards (commonly referred to as data elements) and required Federal agencies to report financial and award data in accordance with these standards for DATA Act reporting in January 2017. Subsequently, and in accordance with the DATA Act, Treasury began displaying Federal agencies' data on USAspending.gov for taxpayers and policymakers in May 2017.

In April 2020, OMB issued M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)*, which requires agencies to use a disaster emergency fund code (DEFC) to include covered funds in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) that are not designated as emergency pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, in order to provide similar transparency for CARES Act funding. As such, there are now 59 applicable data elements to be tested for all agencies.

The DATA Act also requires Inspectors General to issue a report to Congress assessing the completeness, timeliness, accuracy, and quality of a statistical sample of spending data submitted by the agency and the agency's implementation and use of the data standards. The 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, Inspectors General provided Congress with their first required reports in November 2017, a 1-year delay from the statutory due date, with subsequent reports due on a 2-year cycle, in November 2019 and November 2021.

### **Purpose**

The DATA Act, in part, requires Federal agencies to report financial and award data in accordance with the established government wide financial data standards.

### **Objective**

The objectives of the performance audit of the CSB's compliance with the DATA Act were to assess the (1) completeness, timeliness, quality, and accuracy of CSB FY 2020 third quarter, financial and award data submitted to Treasury for publication on USAspending.gov; and (2) CSB's implementation and use of the Government-wide financial data standards established by the OMB and Treasury.

### **Scope and Methodology**

We followed guidance from the CIGIE's *Inspectors General Guide to Compliance under the DATA Act*, dated December 4, 2020. The DATA Act guide documents a common methodological framework, developed in consultation with the U.S. Government Accountability Office (GAO), for Inspectors General

to conduct required DATA Act reviews. We also reviewed applicable laws, regulations, CSB policies and procedures, and other documentation related to the DATA Act. We randomly selected and analyzed a statistically valid sample of the CSB's FY 2020 third quarter spending data submitted by the agency for publication on USAspending.gov.

We conducted our fieldwork from April 15, 2021 through October 22, 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Additional details on our scope and methodology are outlined in Appendix A.

### **Assessment of Internal Control and Compliance with Laws and Regulations**

We assessed internal controls and compliance with laws and regulations necessary to satisfy the audit objective. Specifically, we assessed the CSB's control environment, risk assessment, control activities, information and communication, and monitoring controls. We determined that internal and information system controls as it relates to the extraction of data from the source systems and the reporting of the data to the DATA Act Broker have been properly designed and implemented and are operating effectively to allow us to assess audit risk and design our audit procedures. However, because our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

### ***Work Performed Related to Federal Shared Service Provider (FSSP)***

CSB uses Oracle Federal Financials (OFF), Procurement Request Information System Management (PRISM) as its source systems for processing and recording procurement and financial data and for generating its DATA Act submission. Oracle is hosted by CSB's shared service provider Bureau of Fiscal Service, Administrative Resource Center (BFS/ARC). We performed procedures to determine whether internal controls over the DATA Act submission process and these systems, as they relate to its FY 2020 third quarter DATA Act submission, were properly designed, implemented, and operating effectively. Those procedures consisted of:

- Assessing CSB's DATA Act reporting roles and responsibilities as documented in the service agreement with BFS/ARC.
- Gaining an understanding of the source systems used for recording procurement transactions and reporting under the DATA Act.
- Reviewing U.S. Department of the Treasury's Description of Oracle Federal Financials Systems and Suitability of the Design and Operating Effectiveness of Its Controls (SSAE 18 SOC 1-Type 2 Report), for the Period July 1, 2019 to June 30, 2020 for Oracle Federal Financial and determining whether any issues were noted that could have an impact on the accuracy, timeliness, or quality of the DATA Act submission.
- Obtaining an understanding of Complementary User Entity Controls (CUECs) required by the SOC report and implemented by CSB to determine whether gaps exist that might impact the accuracy, timeliness, or quality of the DATA Act submission.
- Reviewing CSB's FY 2020 Financial Statements to identify findings that could affect the reliability of the source system or data produced from it.

### ***Assessment of Internal Controls over DATA Act Submission***

We performed inquiry and inspection of documents to determine whether internal controls over the DATA Act submission were operating effectively. We found that overall, controls over the FY 2020 third quarter DATA Act submission were effective.

### **Data Act Date Anomaly**

The CIGIE identified a timing anomaly with the oversight requirements contained in the DATA Act. That is, the first Inspector General (IG) reports were due to Congress in November 2016; however, Federal agencies were not required to report spending data until May 2017. To address this reporting date anomaly, the IGs provided Congress with their first required reports by November 8, 2017, 1 year after the statutory due date, with two subsequent reports to be submitted following on a 2-year cycle. This is the third and final report required under the DATA Act. On December 22, 2015, CIGIE's chair issued a letter (See Appendix D) detailing the strategy for dealing with the IG 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.

### **Testing Limitations for Files E and F**

File E of the DATA Act Information Model Schema contains additional awardee attribute information the Treasury DATA Act Broker software extracts from the System for Award Management (SAM). File F contains sub-award attribute information the broker software extracts from the Federal Funding Accountability and Transparency Act (FFATA) Sub-award Reporting System (FSRS). As CSB does not receive financial assistance/grants, CSB has no required reporting data for File F. Files E and F data remain the responsibility of the awardee in accordance with terms and conditions of Federal agreements, and the quality of these data remains the legal responsibility of the recipient. Therefore, agency senior accountable officials are not responsible for certifying the quality of File E and F data reported by awardees, but they are responsible for assuring controls are in place to verify that financial assistance awardees register in SAM at the time of the award. As such, we did not assess the completeness, timeliness, quality, and accuracy of the data extracted from SAM and FSRS via the Treasury broker software system.

## Reporting of the Results of the Sample Testing

### *Non-Statistical Results*

#### Completeness of the Agency DATA Act Submission

We evaluated CSB's DATA Act submission to Treasury's DATA Act Broker and determined that the submission was complete. To be considered a complete submission, 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.

#### Timeliness of the Agency DATA Act Submission

We evaluated CSB's fiscal year 2020 3rd quarter DATA Act submission to Treasury's DATA Act Broker and determined that the submission was timely. To be considered timely, it had to be submitted and certified within 45 days of quarter end. CSB completed their DATA Act submission on August 6, 2020.

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

We performed summary-level data reconciliations and linkages for Files A and B and did not identify any variances. The test results verified: (1) summary-level data from File A matched the Agency's GTAS SF-133; (2) the totals and TAS identified in File A matched File B; and (3) all object class codes from File B match codes defined in Section 83 of OMB Circular No. A-11.

#### Record-Level Linkage for Files (C to B/D1/D2)

We tested the linkages between File C to File B by TAS, object class, and program activity, the linkages between File C to File D1 by both the PIID and Parent Award ID. We noted that File D2 is not applicable to CSB, as such we did not test the linkages between File C to D2 by the FAIN or URI. All of the TAS, object class, and program activity data elements from File C existed in File B and all of the PIIDs/Parent Award IDs from File C existed in File D1; and all PIIDs/Parent Award IDs in Files D1 existed in File C.

### *Statistical Results*

We selected a sample of 14 records and tested 59 data elements (as applicable) for completeness, accuracy, and timeliness.

#### Completeness of the Data

All data contained in the applicable elements were complete. The projected error rate for the completeness of the data elements is 00.0%<sup>1</sup>. A data element was considered complete if the required data element that should have been reported was reported.

#### Timeliness of the Data

All data contained in the applicable elements were timely. The projected error rate for the timeliness of the data elements is 00.0%<sup>2</sup>. The timeliness of data elements was based on the reporting schedules defined by the financial, procurement, and financial assistance requirements (FFATA, FAR, FPDS-NG, FABS, and DAIMS).

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<sup>1</sup> Based on a 95% confidence level, the projected error rate for completeness of the data element is between 00.0% and 20.0%

<sup>2</sup> Based on a 95% confidence level, the projected error rate for timeliness of the data element is between 00.0% and 20.0%

Accuracy of the Data

The projected error rate for the accuracy of the data elements is 0.73%<sup>3</sup>. A data element was considered accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DAIMS RSS, IDD, and the online data dictionary, and agree with the originating award documentation/contract file.

We noted 3 instances where the Ultimate Unique Parent Identifier Data Element could not be located in the System for Award Management (SAM). As this field is automatically populated in the Federal Procurement Data System-Next Generation (FPDS-NG) from SAM, and not manually entered by CSB or CSB's service provider, we concluded that this discrepancy was attributed to FPDS-NG extracting from SAM. See Table 1.

**Table 1 – Errors in Data Elements Not Attributable to the Agency**

PIID	DE #	Data Element	Errors	Attributed to Third Party
20356219F00008 20356220P00010 95315818F0015	3	Ultimate Parent Unique Identifier	3	Unable to find the Ultimate Parent Unique Identifier in SAM

Overall Quality of the Data

The quality of the data elements was determined using weighted scores of both statistical sampling results and nonstatistical testing results. Table 2 provides a summary of quality per the Quality Scorecard. Table 3 provides the range of score for the quality of the data elements.

**Table 2 – Quality Scorecard**

Chemical Safety and Hazard Investigation Board			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)	13.0	13.0	10.0
	Suitability of File C for Sample Selection	13.0	13.0	10.0
	Record-Level Linkages (Files C & D1/D2)	9.0	9.0	7.0
	COVID-19 Outlay Testing Non-Statistical Sample	No COVID-19 Funding	0.0	8.0
Statistical	Completeness	15.0	15.0	15.0
	Accuracy	29.9	30.0	30.0
	Timeliness	15.0	15.0	15.0
Quality Score	Excellent	99.856	100.0	100.0

<sup>3</sup> Based on a 95% confidence level, the projected error rate for accuracy of the data element is between 00.0% and 20.0%

**Table 3 – Range of Score for Data Quality**

<b>Quality Level</b>		
<b>Range</b>		<b>Level</b>
<b>0</b>	<b>69.999</b>	<b>Lower</b>
<b>70</b>	<b>84.999</b>	<b>Moderate</b>
<b>85</b>	<b>94.999</b>	<b>Higher</b>
<b>95</b>	<b>100</b>	<b>Excellent</b>

Based on the results of our statistical and non-statistical testing for CSB's DATA Act audit for FY 2020 3<sup>rd</sup> quarter, CSB scored 99.856 points, which is a quality rating of Excellent.

***Implementation and Use of the Data Standards***

We have evaluated CSB's implementation of the government-wide financial data standards for award and spending information and determined the CSB is using the standards as defined by OMB and Treasury. CSB linked by common identifiers (e.g., PIID, FAIN), all of the data elements in their procurement, financial, and grants systems, as applicable. For the Treasury's DATA Act Broker files tested, we generally found that the required elements were present in the file and that the record values were presented in accordance with the standards.

## Appendix A – Objectives, Scope, Methodology, and Criteria

### Objectives

The objectives of the performance audit of the CSB's compliance with the DATA Act are to assess the (1) completeness, timeliness, quality, and accuracy of CSB FY 2020 third quarter, financial and award data submitted to Treasury for publication on USASpending.gov; and (2) CSB's implementation and use of the Government-wide financial data standards established by the OMB and Treasury.

### Scope

The scope of this engagement is the CSB's FY 2020 third quarter financial and award data submitted for publication on USASpending.gov. The work performed was in accordance with the standards applicable to performance statement audits contained in Government Auditing Standards issued by the Comptroller General of the United States, relevant DATA Act guidance and policies issued by the GAO, OMB, and CIGIE, including the *Inspectors General Guide to Compliance under the DATA Act*, dated December 4, 2020.

The scope includes examining DATA Act information reported in the CSB's FY 2020 third quarter financial and award data files listed below, as applicable:

- File A: Appropriations Account,
- File B: Object Class and Program Activity,
- File C: Award Financial,
- File D1: Award (Procurement)
- File D2: Award (Financial Assistance),
- File E: Additional Awardee Attributes, and
- File F: Sub-award Attributes

Files A, B, and C are submitted by the CSB's DATA Act Accountant group. Files A and B are summary-level financial data. File C is reportable award-level data. Files D1 through F contain detailed demographic information for award-level records reported in File C. Files D1 through F are submitted by external award reporting systems (FPDS.gov, SAM.gov, and Federal Subaward Reporting System) to Treasury's DATA Act Broker. The CSB did not have any required reporting data for File D2. The Senior Accountable Officer (SAO) for the CSB is required to certify these seven data files for its agency's financial and award data to be published on USASpending.gov. The CSB SAO did not disclose any data limitations in the FY 2020 Q3 DATA Act submission certification, and we did not note any data limitations during our audit.

### Methodology

To accomplish our objectives, we:

- obtained an understanding of any regulatory criteria related to the CSB's responsibilities to report financial and award data under the DATA Act. (See below for a list criteria);
- assessed the internal and information system controls in place as they relate to the extraction of data from the source systems and the reporting of data to Treasury's DATA Act Broker, in order to assess audit risk and design audit procedures;
- assessed internal controls over financial reporting for the DATA Act;
- reviewed and reconciled the FY 2020 third quarter summary-level data submitted by the CSB for publication on USASpending.gov;
- assessed the CSB's implementation and use of the 59 data elements/standards (as applicable) established by OMB and Treasury; and



## Appendix A – Objectives, Scope, Methodology, and Criteria

- assessed the completeness, timeliness, accuracy, and quality of the financial and award data sampled; this included testing the CSB's submission of Files A through D1.

To test the CSB's DATA Act submission of Files A through D1, we:

- reviewed the CSB's certification and submission process;
- determined the timeliness of the CSB's submission;
- determined the completeness of summary level data for Files A and B;
- determined whether File C is complete and suitable for sampling;
- randomly selected and examined a statistically valid sample of 14 records from a population of 15 total records in the CSB's FY 2020 third quarter certified spending data reported in File C;
- tested detailed record-level linkages for Files C and D1;
- tested detailed record-level data elements for Files C and D1 for completeness, accuracy, timeliness, and quality; and
- analyzed results.

### Criteria

We determined the following criteria in the table below were applicable to the CSB DATA Act audit:

	Criteria
1	Digital Accountability and Transparency Act of 2014 (DATA Act), PL 113-101
2	Federal Funding Accountability and Transparency Act of 2006 (FFATA), PL 109-282
3	Federal Managers' Financial Integrity Act of 1982 (PL 97-255, 96 USC Sec. 807)
4	OMB Circular No. A-123
5	OMB Management Procedures Memorandum No. 2016-03
6	OMB M-17-04 Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring DATA Reliability
7	OMB M-20-21 <i>Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)</i>
8	OMB Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies
9	OMB Open Government Directive-Framework for the Quality of Federal Spending Information
10	DATA Act Information Model Schema (DAIMS) v. 2.0 (including RSS, IDD, and Practices and Procedures)
11	DATA Quality Playbook
12	Federal Spending Transparency Data Standards and Whitepapers
13	DATA Act Broker Validation Rules
14	U.S. Digital Services Playbook
15	Government Auditing Standards (The Yellow Book)
16	Standards for Internal Control in the Federal Government
17	Federal Acquisition Regulation (FAR)
18	Federal Procurement Data System (FPDS)-Next Generation (NG) Data Dictionary
19	FPDS-NG User Guide

**Appendix B – Summary of Results for Record-Level Data Elements****Table 4 – Summary of Results for Record-Level Data Elements**

Summary of the results of the detailed record-level test of data elements for Files C and D1. CSB's results listed in descending order by accuracy error rate percentage. We determined that the identified risks in CSB's Data Quality Plan (DQP) were consistent with the results of testing for reported data.

<b>CSB's Results for Data Elements</b> <i>in Descending Order by Accuracy Error Rate</i>			<b>Sample Error Rate<sup>4</sup></b>	
DAIMS Element #	Data Element Name	A Accuracy	C Completeness	T Timeliness
3	Ultimate Parent Unique Identifier	21%	0%	0%
1	Awardee/Recipient Legal Entity Name	0%	0%	0%
2	Awardee/Recipient Unique Identifier	0%	0%	0%
4	Ultimate Parent Legal Entity Name	0%	0%	0%
5	Legal Entity Address	0%	0%	0%
6	Legal Entity Congressional District	0%	0%	0%
7	Legal Entity Country Code	0%	0%	0%
8	Legal Entity Country Name	0%	0%	0%
11	Amount of Award	0%	0%	0%
12	Non-Federal Funding Amount	0%	0%	0%
13	Federal Action Obligation	0%	0%	0%
14	Current Total Value of Award	0%	0%	0%
15	Potential Total Value of Award	0%	0%	0%
16	Award Type	0%	0%	0%
17	NAICS Code	0%	0%	0%
18	NAICS Description	0%	0%	0%
19	Catalog of Federal Domestic Assistance (CFDA) Number	0%	0%	0%
20	Catalog of Federal Domestic Assistance (CFDA) Title	0%	0%	0%
22	Award Description	0%	0%	0%
23	Award Modification / Amendment Number	0%	0%	0%

<sup>4</sup> These error rates do not reflect projected error rates to the population, but error rates from the sample alone

## Appendix B – Summary of Results for Record-Level Data Elements

<b>DAIMS Element #</b>	<b>Data Element Name</b>	<b>A Accuracy</b>	<b>C Completeness</b>	<b>T Timeliness</b>
24	Parent Award ID Number	0%	0%	0%
25	Action Date	0%	0%	0%
26	Period of Performance Start Date	0%	0%	0%
27	Period of Performance Current End Date	0%	0%	0%
28	Period of Performance Potential End Date	0%	0%	0%
29	Ordering Period End Date	0%	0%	0%
30	Primary Place of Performance Address	0%	0%	0%
31	Primary Place of Performance Congressional District	0%	0%	0%
32	Primary Place of Performance Country Code	0%	0%	0%
33	Primary Place of Performance Country Name	0%	0%	0%
34	Award ID Number (PIID/FAIN)	0%	0%	0%
35	Record Type	0%	0%	0%
36	Action Type	0%	0%	0%
37	Business Types	0%	0%	0%
38	Funding Agency Name	0%	0%	0%
39	Funding Agency Code	0%	0%	0%
40	Funding Sub Tier Agency Name	0%	0%	0%
41	Funding Sub Tier Agency Code	0%	0%	0%
42	Funding Office Name	0%	0%	0%
43	Funding Office Code	0%	0%	0%
44	Awarding Agency Name	0%	0%	0%
45	Awarding Agency Code	0%	0%	0%
46	Awarding Sub Tier Agency Name	0%	0%	0%
47	Awarding Sub Tier Agency Code	0%	0%	0%
48	Awarding Office Name	0%	0%	0%
49	Awarding Office Code	0%	0%	0%
50	Object Class	0%	0%	0%
51	Appropriations Account	0%	0%	0%
53	Obligation	0%	0%	0%
54	Unobligated Balance	0%	0%	0%

Appendix B – Summary of Results for Record-Level Data Elements

<b>DAIMS Element #</b>	<b>Data Element Name</b>	<b>A</b> Accuracy	<b>C</b> Completeness	<b>T</b> Timeliness
<b>56</b>	Program Activity	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>57</b>	Outlay (Gross Outlay Amount By Award CPE)	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>163</b>	National Interest Action	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>430</b>	Disaster Emergency Fund Code	<b>0%</b>	<b>0%</b>	<b>0%</b>

**Appendix C- Accuracy of Dollar-Value Related Data Elements****Table 5 – Accuracy of Dollar-Value Related Data Elements**

The Accuracy of Dollar-Value related Data Elements is presented in Table 4 below.

PIID/FAIN	#	Data Element	Accurate	Not Accurate	Not Applicable	Total Tested	Error Rate	Absolute Value of Errors
PIID	DE 11	Federal Action Obligation	14	0	0	14	0%	\$0
PIID	DE 14	Current Total Value of Award	14	0	0	14	0%	\$0
PIID	DE 15	Potential Total Value of Award	14	0	0	14	0%	\$0
PIID	DE 53	Obligation	14	0	0	14	0%	\$0
FAIN	DE 11	Federal Action Obligation	0	0	0	0	0%	\$0
FAIN	DE 12	Non-Federal Funding Amount	0	0	0	0	0%	\$0
FAIN	DE 13	Amount of Award	0	0	0	0	0%	\$0
FAIN	DE 14	Current Total Value of Award	0	0	0	0	0%	\$0
FAIN	DE 53	Obligation	0	0	0	0	0%	\$0

## Appendix D – CIGIE's DATA Act Anomaly Letter



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

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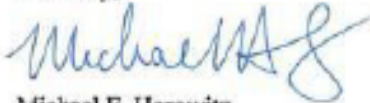
Page 2

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

Although we think the best course of action is to delay the Inspector General reports, CIGIE is encouraging the Federal Inspector General Community to undertake DATA Act "readiness reviews" at their respective agencies well in advance of the first November 2017 report. Through a working group, CIGIE has developed guidance for these reviews. I am pleased to report that several Inspectors General have already begun reviews at their respective agencies, and many Inspectors General are planning to begin reviews in the near future. We believe that these reviews, which are in addition to the specific oversight requirements of the Act, will assist all parties in helping to ensure the success of the DATA Act implementation. We have kept GAO officials informed about our plan to delay the first Inspector General reports for one year, which they are comfortable with, and our ongoing efforts to help ensure early engagement through Inspector General readiness reviews.

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

Sincerely,



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

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



## Appendix E – Management's Response

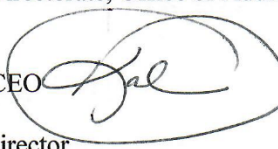


### U.S. Chemical Safety and Hazard Investigation Board

#### Memorandum

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To: Paul C. Curtis, Director – Financial Directorate, Office of Audit, Office of Inspector General

From: Katherine A. Lemos, Chairman and CEO 

Cc: David LaCerte – Acting Managing Director  
Bruce Walker – Senior Advisor and Audit Liaison  
Michele Lawson – Finance Director  
Chuong Dai Nguyen – Acting Chief Financial Officer

Subject: Management Response to the Office of Inspector General (OIG) Fiscal Year 2021 DATA Act Performance Audit Report

Date: October 27, 2021

The U.S. Chemical Safety and Hazard Investigation Board (CSB or “Agency”) has performed significant work since the passage of the Digital Accountability and Transparency Act (DATA Act) in FY 2014. This work includes the development and implementation of enhanced guidance and processes to review, identify, and determine discrepancies, and address potential data quality issues on a monthly basis. This work also includes reporting to OMB and certifying the accuracy rate of the CSB’s USAspending.gov data on a quarterly basis. These accomplishments are a testament to the Agency’s commitment to improved transparency and accountability of spending data.

The CSB is fully compliant with the DATA Act reporting requirements and exerts effective controls over our DATA Act reporting process. The OIG’s draft report identified the following results for the transactions sampled in the audit: 0.00% for the completeness error rate; 0.73% for the accuracy error rate; and 0.00% for the timelines error rate. Based upon our review of the draft OIG report, we concur with the audit determination that the CSB’s data was generally of excellent quality – that is, significant amounts of the data were complete, timely, and accurate. We are also very pleased to note that the accuracy error was attributed to a third party (namely, FPDS-NG, which extracted data from SAM; the error did not involve data that was manually entered either by the CSB or by the CSB’s service provider), and that no recommendations were made to the CSB.

We appreciate the opportunity to respond to the OIG draft report. Please contact Chuong Dai Nguyen in the Office of Financial Operations at (202) 302-9090 with any questions.



**Appendix F – Glossary of Abbreviations and Acronyms**

<b>BFS/ARC</b>	Bureau of Fiscal Service, Administrative Resource Center
<b>CARES Act</b>	Coronavirus Aid, Relief, and Economic Security Act of 2020
<b>CIGIE</b>	The Council of the Inspector General on Integrity and Efficiency
<b>COVID-19</b>	Coronavirus Disease 2019
<b>CSB</b>	Chemical Safety and Hazard Investigation Board
<b>DAIMS</b>	DATA Act Information Model Schema
<b>DATA Act</b>	The Digital Accountability and Transparency Act of 2014
<b>DE</b>	Data Element
<b>DQP</b>	Data Quality Plan
<b>DEFC</b>	Disaster Emergency Fund Code
<b>EPA</b>	Environmental Protection Agency
<b>FABS</b>	Financial Assistance Broker Submission
<b>FAEC</b>	Federal Audit Executive Council
<b>FAIN</b>	Federal Award Identification Number
<b>FAR</b>	Federal Acquisition Regulations
<b>FFATA</b>	Federal Funding Accountability and Transparency Act of 2006
<b>FPDS-NG</b>	Federal Procurement Data System Next Generation
<b>FY</b>	Fiscal Year
<b>GAO</b>	Government Accountability Office
<b>GTAS</b>	Government-wide Treasury Account Symbol Adjusted Trial Balance System
<b>IDD</b>	Interface Definition Document
<b>IG</b>	Inspector General
<b>OFF</b>	Oracle Federal Financials
<b>OMB</b>	Office of Management and Budget
<b>PIID</b>	Procurement Instrument Identifier
<b>PRISM</b>	Procurement Request Information System Management
<b>RSS</b>	Reporting Submission Specification
<b>SAM</b>	System for Award Management
<b>SAO</b>	Senior Accountable Official
<b>TAS</b>	Treasury Account Symbol
<b>Treasury</b>	The United States Department of the Treasury
<b>URI</b>	Unique Record Identifier