



Federal Communications Commission Office of Inspector General

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

19-AUD-08-05

November 8, 2019

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David L Hunt
Inspector General
Federal Communications Commission
445 12th Street S.W.
Washington, D.C. 20554

RE: Audit of the Federal Communications Commission's (FCC) Compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act)

Dear Mr. Hunt:

Kearney & Company, P.C. (Kearney), has performed an audit of the FCC's compliance with the DATA Act. This performance audit, performed under Contract No. D15PD00253, was designed to meet the objective identified in the report section titled "Objective" and further defined in **APPENDIX A**, "Purpose, Scope, and Methodology," of the report.

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

Kearney appreciates the cooperation provided by FCC personnel during the audit.

Sincerely,

A handwritten signature in blue ink that reads "Kearney & Company". The signature is written in a cursive, flowing style.

Kearney & Company, P.C.
Alexandria, Virginia
November 8, 2019

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EXECUTIVE SUMMARY

The Federal Communications Commission (FCC) Office of Inspector General (OIG) engaged Kearney & Company, P.C. (referred to as “Kearney,” “we,” and “our” in this report) to conduct a performance audit over the FCC’s first quarter (Q1) fiscal year (FY) 2019 spending data submitted in accordance with the Digital Accountability and Transparency Act of 2014¹ (DATA Act). The DATA Act requires Federal agencies to report financial and spending information to the public through USAspending.gov in accordance with Government-wide financial data standards developed and issued by the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury). The objectives of our performance audit were to assess the completeness, accuracy, timeliness, and quality of the FCC’s Q1 FY 2019 financial and spending data, and to assess the FCC’s implementation and use of the Government-wide data standards.

Kearney found that although the FCC submitted its Q1 FY 2019 data in advance of the Government-wide reporting deadline, the FCC’s submission was incomplete. Specifically, the FCC did not submit transaction-level component spending data for the Universal Service Fund (USF) and the Telecommunications Relay Service (TRS) fund.² While the FCC developed and was in the process of implementing a plan to report component spending data, the FCC was unable to meet the Q1 FY 2019 DATA Act submission deadline due to the complexity of the actions necessary for DATA Act implementation and reporting.

Further, Kearney found the financial and spending data the FCC submitted in Q1 FY 2019 contained accuracy and timeliness errors. The FCC reported 127 detail award transactions with 5,416 applicable data elements. Out of the 5,416 applicable data elements, 281 (5.19%) contained accuracy errors and 22 (0.41%) contained timeliness errors. Out of the 127 detail award transactions, 94 (74.02%) contained accuracy and/or timeliness errors in one or more data elements. Several data elements were inaccurate or untimely because the FCC did not have sufficient quality control procedures necessary to identify and correct data entry errors and system interface issues. Additionally, Government-wide reporting issues resulted in data inaccuracies. We determined 47 of the 281 inaccurate data elements were attributable to Government-wide reporting issues. Because we assessed 100% of the 127 detail award transactions reported in the FCC’s Q1 FY 2019 DATA Act submission, the error rates within this report are actual rates and not projected rates based on any statistical sampling procedures.

As a result of our findings, we made five recommendations to improve the FCC’s DATA Act reporting. We provided these findings and recommendations, as well as a draft version of this report, to FCC Management for comment. FCC Management’s response is included in its entirety in **APPENDIX D**.

¹ Pub. L. No. 113-101 (May 9, 2014).

² The FCC is comprised of three reporting components. The primary component consists of the FCC headquarters and field offices. The two additional components are USF and the North American Numbering Plan (NANP). The USF component reports the results of four support mechanisms: High Cost, Lifeline, Rural Health Care, and Schools and Libraries (the USF programs), and the TRS Fund. The FCC’s Office of General Counsel (OGC) issued a legal opinion on May 23, 2017, which concluded, “USF and TRS disbursements are likely Federal awards for purposes of Federal Funding Accountability and Transparency Act (FFATA) and should be reported, to the extent technically possible, to USAspending.gov.” Yoo, C. 2017. *FCC OGC DATA Act Legal Opinion Memo - May 23, 2017*. FCC OGC.

OBJECTIVE

The objectives of our performance audit were to assess the completeness, accuracy, timeliness, and quality of the Federal Communications Commission's (FCC) first quarter (Q1) fiscal year (FY) 2019 financial and spending data submitted for publication on USAspending.gov in accordance with the Digital Accountability and Transparency Act of 2014³ (DATA Act), and to assess the FCC's implementation and use of Government-wide data standards.

BACKGROUND

In 2018, the Federal Government spent more than \$4 trillion in payments to vendors, contractors, and grantees, in the form of contracts, grants, loans, and other financial awards.⁴ To increase the transparency of and accountability for that spending, Congress passed FFATA in 2006.⁵ The act, as amended by the Government Funding Transparency Act of 2008,⁶ requires the Office of Management and Budget (OMB) to ensure the existence and operation of a free, publicly accessible website containing data on Federal awards (such as contracts, loans, and grants). In order to comply with FFATA requirements, OMB launched the website USAspending.gov.

In May 2014, the DATA Act was signed into law. The DATA Act amends and augments FFATA in order to increase accountability, transparency, accessibility, quality, and standardization in Federal spending data. The DATA Act requires Federal agencies to report financial and payment information to the public through USAspending.gov in accordance with Government-wide financial data standards developed and issued by OMB and the Department of the Treasury (Treasury).

Guidance Related to Federal Agency Accountability and Transparency

OMB has published several sources of implementation guidance relating to FFATA and the DATA Act in order to facilitate consistency and compliance across Federal agencies. In addition, Treasury published technical guidance to assist agencies in understanding the various files and data elements of the DATA Act submissions and the functionality of the DATA Act Broker.⁷ Notable required guidance includes:

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

³ Pub. L. No. 113-101 (May 9, 2014).

⁴ Department of the Treasury, <<https://www.USAspending.gov/#/>>, (last accessed on October 11, 2019). This amount includes total spending awarded to individuals, private contractors, and local governments, and excludes the cost of running the Government and direct services (that is, non-award spending, or money that was not given out through contracts, grants, direct payments, loans, or insurance).

⁵ Pub. L. No. 109-282, § 1 to 4 (Sept. 26, 2006).

⁶ Pub. L. No. 110-252 (June 30, 2008).

⁷ The DATA Act Broker is an automated system developed by Treasury to facilitate the submission of data for the DATA Act.

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

- OMB-M-18-16, *Appendix A to OMB Circular No. A-123, Management of Reporting and Data Integrity Risk*, offers Federal agencies the flexibility to determine which control activities are necessary to achieve reasonable assurances over internal controls and processes that support overall data quality contained in agency reports. This includes a requirement that agencies implement a Data Quality Plan (DQP), which is effective FY 2019 through FY 2021 at a minimum.
- OMB Management Procedures Memorandum No. 2016-03, *Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal Spending*, provides additional guidance to Federal agencies on reporting Federal appropriations account summary-level and Federal award-level data to USAspending.gov, in accordance with FFATA as amended by the DATA Act. This memo also discusses the requirement for Federal agencies to associate data in agency financial systems with a unique award identification number (Award ID) to facilitate the linkage of these two levels of data.
- OMB-M-17-04, *Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability*, provides additional guidance to Federal agencies on reporting to USAspending.gov. This guidance provides specific technical assistance on certain matters, such as awards involving intra-governmental transfers and quarterly Senior Accountable Official (SAO) assurances.
- On June 29, 2018, Treasury issued the DATA Act Information Model Schema V.3.1 (DAIMS) to be the authoritative source for the terms, definitions, formats and structures of the data elements. DAIMS provides requirements for Federal agencies on reporting to the DATA Act Broker.
- *Federal Spending Transparency Data Standards* - In accordance with the DATA Act, OMB and Treasury established the set of Government-wide data standards⁸ for Federal funds made available to or expended by Federal agencies. Agencies are required to report financial data in accordance with these standards beginning in Q1 of FY 2019.

The DATA Act also requires each Federal agency’s Office of Inspector General (OIG) to audit the spending data submitted by its agency; assess the completeness, timeliness, quality, and accuracy of the data sampled; and assess the agency’s implementation and use of Government-wide financial data standards. The OIGs are required to submit to Congress and make publicly available a report of the results of the assessment.⁹

⁸ The 57 standard data elements, including their definitions are in **APPENDIX E** of this report. They are also available at <http://portal.max.gov/portal/assets/public/offm/DataStandardsFinal.htm> (accessed on May 13, 2019).

⁹ This report is the required report described in the DATA Act. For details regarding the scope and methodology, including use of the *Inspectors General Guide to Compliance Under the DATA Act*, see **APPENDIX A** of this report.

To meet the needs of the Inspector General (IG) community, the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) Federal Audit Executive Council (FAEC) established the DATA Act Working Group. In consultation with the Government Accountability Office (GAO), as required by the DATA Act, the Working Group developed the CIGIE FAEC *Inspectors General Guide to Compliance under the DATA Act*, which presents a common methodological and reporting approach for the IG community to use in performing its mandated work.

DATA Act Date Anomaly

CIGIE identified a timing anomaly with the oversight requirements contained in the Digital Accountability and Transparency Act of 2014. That is, the first 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 (i.e., November 2019 and 2021). On December 22, 2015, CIGIE's chair issued a letter 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.

DATA Act Submission

The DATA Act required Federal agencies to submit Q1 data through USAspending.gov on or before March 20, 2019.¹⁰ Agencies are required to use the DATA Act Broker¹¹ to upload three files containing data from the agencies' internal systems and records. In addition, agencies use the DATA Act Broker to extract award and sub-award information from existing Government-wide reporting systems to generate four additional files. The SAO then certifies the agency's data in the DATA Act Broker.

¹⁰Due to the government shutdown between December 22, 2018 and January 25, 2019, the due date for agency submissions for FY 2019, Q1 data was extended to March 20, 2019.

¹¹OMB MPM 2016-03, *Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal Spending*, requires agencies to submit data required by DATA Act directly to Treasury. Treasury issued the DATA Act Information Model Schema v1.3 directing agencies to complete the submission through the DATA Act Broker.

Files Generated Utilizing Agency Information Systems

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

Exhibit 1: Agency-Created Files

Submission File	File Description
File A – Appropriations Account Detail	File A provides information about how budgetary resources are made available and the status of budgetary resources at the end of the reporting period. Six of the 57 required data elements are included in File A, including the amount appropriated and obligated ¹² during the fiscal year. The information in File A is reported for each Treasury Account Symbol (TAS). ¹³ File A data is reported at the summary level, rather than the individual transaction level.
File B – Object Class and Program Activity Detail	File B includes the same six data elements as File A; however, the information in File B is presented by program activity ¹⁴ and object class, which represent an additional two required data elements. ¹⁵ Similar to File A, File B data is not reported at the transaction level.
File C – Award Financial Data	File C includes transaction-level information for all awards, procurement, and financial assistance (such as grants and cooperative agreements) processed during the quarter. This includes modifications to existing awards. Payroll actions, classified transactions, and interagency awards are excluded from agency submissions. Four of the 57 required data elements are included in File C, including the TAS used to fund the award, the amount of the award or modification, and a unique identifier. All records in File C should be included in either File D1 or D2, which are described below.

Source: Generated by Kearney based on OMB and Treasury guidance.

Files Generated in the DATA Act Broker

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

¹² Obligations are definite commitments that create a legal liability of the Government for payment.

¹³ A TAS represents individual appropriation, receipt, and other funds made available to Federal agencies. The TAS is used to segregate funds to ensure that funds are spend in accordance with law.

¹⁴ A specific activity or project as listed in the program and financing schedules of the annual budget of the United States Government.

¹⁵ Object classifications identify the kinds of services, materials, and other resources for which U.S. Government payments are made. They cover all types of obligations, payments, current operating expenses, and capital outlays. The basic object classes are prescribed by OMB in OMB Circular A-11.

Exhibit 2: DATA Act Broker Generated Files

Submission File	File Description
File D1 – Award and Awardee Attributes (Procurement)	<p>File D1 includes transaction-level information for all procurement awards processed during Q1 of FY 2019. 41 of the required data elements are included in File D1, including a unique identifier, a description of the award, the place of performance, and the period of performance. Records can be traced from File D1 to File C using the unique identifier.</p> <p>When agencies generate File D1 in the DATA Act Broker, the DATA Act Broker pulls the information from the Federal Procurement Data System – Next Generation (FPDS-NG)¹⁶. The Federal Government uses FPDS-NG, operated by the General Services Administration (GSA), to collect and report on procurement spending across all Federal agencies.¹⁷ Agencies are required to report all contracts with an estimated value over \$10,000 and modifications to those contracts into FPDS-NG.</p>
File D2 – Award and Awardee Attributes (Financial Assistance)	<p>File D2 includes transaction-level information for all financial awards processed during Q1 of FY 2019. File D2 comprises 38 of the 57 required data elements are included in File D2, including a unique identifier, the legal name of the awardee, the place of performance, and the period of performance. Records can be traced from File D2 to File C using the unique identifier.</p> <p>When agencies generate File D2 in the DATA Act Broker, the DATA Act Broker pulls the information from the Financial Assistance Broker Submission (FABS) for all awards reported during Q1. Treasury operates the FABS, which is part of USAspending.gov. Agencies are required to report all financial assistance awards of \$25,000 or more to the FABS monthly.</p>

¹⁶ Treasury defines the action date data element as the date the award was issued/signed by the Government or a binding agreement was reached. There is no action date field in FPDS-NG; however, while executing audit procedures, Kearney noted that the action date in File D1 aligned with the “Date Signed” field in FPDS-NG.

¹⁷ The Office of Federal Procurement Policy Act, as amended, 41 U.S.C. 401 et.seq., and Federal Acquisition Regulation Subpart 4.6, require that all Federal agencies collect and report procurement data to FPDS - NG for collecting and disseminating statistical procurement data to Congress, the Executive Branch and the private sector. At a minimum, agencies must report contract actions over the micro-purchase threshold.

Submission File	File Description
File E – Additional Awardee Attributes	<p>File E includes information on organizations that received procurement or financial assistance awards during Q1 of FY 2019. In total, File E includes five of the required data elements. Three of these data elements are used to identify the awardee and are included for all organizations with awards in Q1. The remaining two required data elements are only reported for organizations that receive over 80 % or \$25,000,000 of their annual gross revenues in Federal funding.¹⁸ These elements are the names of the five most highly compensated officers, and the total compensation for these individuals.</p> <p>When agencies generate File E in the DATA Act Broker, the DATA Act Broker pulls the information from the System for Award Management (SAM), operated by GSA. All organizations that do business with the Federal Government, or want to conduct business with the Federal Government, must have an active registration in SAM.</p>
File F – FFATA Sub-award Attributes	<p>File F includes information on certain organizations that received procurement or financial assistance sub-awards during Q1 of FY 2019. Other than data elements used to identify the prime contractor or prime grantee, which enable the file to be linked to the other files, none of the required data elements are included in File F.</p> <p>When agencies generate File F in the DATA Act Broker, the DATA Act Broker pulls information from the FFATA Sub-award Reporting System (FSRS). GSA operates FSRS. If a prime contractor issues a sub-award for more than \$30,000, or if a prime grantee issues a sub-award for more than \$25,000, the prime contractor/grantee must report the sub-award in FSRS. In addition to details about the sub-award, the prime contractor/grantee is also required to report information on the executive compensation of the organization to which the sub-award was issued.</p> <p>Because File F did not contain any required data elements as part of the DATA Act file submission, we did not perform any testing procedures over those data elements reported.</p>

Source: Generated by Kearney based on OMB and Treasury Guidance.

Senior Accountable Official Certification

The responsibility for ensuring the accuracy of all files, agency-created and DATA Act Broker-generated, lies with each agency’s DATA Act SAO. Each agency is required to designate a SAO who is a senior official in the agency with the ability to coordinate across multiple communities and Federal Lines of Business.¹⁹ Although OMB guidance does not name a position within the agency that should be the SAO, the guidance states that the SAO should be accountable for the quality and objectivity of internal controls over spending information. At FCC, the Chief Financial Officer (CFO) serves as the SAO.²⁰ Accordingly, the CFO is responsible for the implementation of the DATA Act at FCC. The SAO must provide reasonable

¹⁸ The Office of Federal Procurement Policy Act, as amended, 41 U.S.C. 401 et.seq., and Federal Acquisition Regulation Subpart 52.204-10.

¹⁹ OMB-10-06, Section 2a., *Open Government Directive*.

²⁰ The FCC CFO who certified the Q1 FY 2019 DATA Act submission departed from the FCC in May 2019. Upon the CFO’s departure, the FCC’s Deputy CFO served as Acting SAO until the FCC appointed a successor in September 2019.

assurance over the quality of the data submitted and document his or her assurance by certifying the DATA Act submission in the DATA Act Broker. OMB guidance directs SAOs to verify that their data includes certain required linkages among all of the files prior to certification. For example, the awardees included in File E should have transactions in Files C and D1 or C and D2. OMB guidance further states that when certifying the DATA Act submission, SAOs are “providing reasonable assurance that their internal controls support the reliability and validity of the agency account-level and award-level data.”²¹

The FCC Organization

The FCC is composed of three reporting components. The primary component consists of the FCC headquarters and field offices. The two additional components are the Universal Service Fund (USF) and the North American Numbering Plan (NANP). The USF component reports the results of four support mechanisms: High Cost, Lifeline, Rural Health Care, and Schools and Libraries (the USF programs); and the Telecommunications Relay Service (TRS) Fund.²² NANP is not subject to budgetary accounting. Also, Congress has not appropriated any funds for NANP in an appropriation bill; therefore, the DATA Act reporting requirements do not apply to NANP.

The FCC has a permanent indefinite appropriation to fund its USF programs and the TRS Fund. The USF programs are administered by the Universal Service Administrative Company (USAC), a non-Federal entity designated by the FCC as the permanent administrator of the Federal universal service support mechanisms. The TRS Fund is administered through a contract awarded to Rolka Lube, LLC (Rolka) through FY 2019.

The FCC annual appropriations and spending authority from offsetting collections accounted for approximately \$1.154 billion of the funds reported in the FCC’s FY 2018 Combined Statement of Budgetary Resources (SBR), which was approximately 11% of the FCC’s total budgetary resources. The USF programs accounted for approximately \$8.142 billion of the FCC’s FY 2018 Combined SBR, which was approximately 77% of the FCC’s total budgetary resources. The TRS Fund accounted for approximately \$1.313 billion of the FCC’s FY 2018 Combined SBR, which was approximately 12% of the FCC’s total budgetary resources.

The FCC’s Process for Generating the DATA Act Submission

On March 18, 2019, the FCC uploaded the required data to the DATA Act Broker. The data needed to create Files A, B and C primarily resides in the FCC’s core financial management system, Genesis. The FCC utilizes a business intelligence platform, SAP BusinessObjects, to run customized queries and reports developed by the FCC’s Financial Systems Operations Group (FSOG) from Genesis for its DATA Act reporting. The FCC also consolidated and reported USF data from USAC and TRS Fund data from Rolka in Files A and B.

²¹ OMB-M-17-04, *Additional Guidance for DATA Act Implementation: Further requirements for Reporting and Assuring Data Reliability*.

²² Telecommunications carriers and certain other providers of telecommunications are required to contribute to the USF and TRS Funds.

File A – Appropriations Account Detail

File A includes the same information reported on the Standard Form (SF) 133, *Report on Budget Execution and Budgetary Resources*, which Treasury creates based on data received from the Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS). Agencies must submit their financial information to Treasury using GTAS on a monthly basis.²³ Because File A provides the same information as the SF 133, the FCC ensures the extracted File A data agrees to the applicable GTAS and SF 133 information for the Q1 FY 2019 DATA Act submission. Because the FCC consolidates the USF programs and the TRS Fund activity into its financial statements and reports to Treasury, FSOG appends the component information from GTAS and the SF 133 to complete File A. Including these components, the FCC had 11 separate TAS as of December 31, 2018.

File B – Object Class and Program Activity Detail

As noted above, File B includes the same information as File A; however, the budgetary resource and status information in File B is presented by TAS, program activity, and object class. The FCC's financial reporting process for generating its GTAS Adjusted Trial Balance file includes the necessary level of detail for its components, which FSOG appends to the FCC data to complete File B.

File C – Award Financial Data

File C is reportable record-level data needed to create File C from Genesis (FCC's financial system of record). The financial award and procurement data reported in File C should agree to the procurement information in FPDS-NG. FCC expected timing differences between File C and FPDS-NG; therefore, FCC developed a reconciliation process that it executed periodically throughout the quarter to ensure agreement prior to submitting its quarterly DATA Act submission.

Files D1, E, and F

Using the DATA Act Broker, FCC generated the Files D1, E, and F for submission on March 19, 2019. File D1 is all award (procurement) data generated from FPDS-NG, which is transmitted from Genesis. File D2 does not apply to the FCC because it does not provide Federal financial assistance (i.e., grants). As noted above, awardees are responsible for updating SAM and FSRS, which are the source systems for Files E and F. However, it is the responsibility of FCC to update the information in FPDS-NG, which is the source system for File D1.

²³ In FY 2019, agencies were required to submit financial information to GTAS at the end of each month, except October.

Recording Data in FPDS-NG

Genesis automatically transmits procurements to FPDS-NG, creating a new record in FPDS-NG. However, this process does not automatically populate all required fields in FPDS-NG. The Contracting Officer enters the remaining fields directly into FPDS-NG. Once all of the required fields in FPDS-NG are completed, the Contracting Officer clicks the Verify button. The action must pass automatic edit checks in FPDS-NG to be recorded, which is noted by a “Final” status.

Period of Performance Start Date for Procurement Awards

The DAIMS defines the *Period of Performance Start Date* data element as the date on which, for the award referred to by the action being reported, awardee effort begins or the award is otherwise effective. For modifications of procurement awards, it is not clear whether “the award referred to” is the initial award or the modification and neither OMB nor Treasury’s DATA Act Program Management Office has issued guidance with specific instructions on this. Thus, for procurement awards with modifications, if agencies recorded the initial award date or the date of the modification as the start date, in accordance with their internal policies and procedures/practices, it is not an error for DATA Act reporting purposes.

Testing Limitations for Data Reported from Files E and F

File E of the DAIMS contains additional awardee attribute information the DATA Act Broker extracts from SAM. File F contains sub-award attribute information the DATA Act Broker extracts from FSRS. Files E and F data remains the responsibility of the awardee in accordance with terms and conditions of Federal agreements; and the quality of this data remains the legal responsibility of the recipient. Therefore, agency SAOs 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 assess the completeness, timeliness, quality, and accuracy of the data extracted from SAM and FSRS via the DATA Act Broker, as applicable. However, we did not consider any potential incomplete, inaccurate, or untimely data extracted from SAM and FSRS via the DATA Act Broker as an agency-specific error. See **Exhibit 8** for additional details.

Data Quality Plan

On June 6, 2018, OMB issued M-18-16, which is a new update to the requirements reported as part of OMB A-123, *Management of Reporting and Data Integrity Risk*.²⁴ The agency must develop a DQP to achieve the objectives of the DATA Act. Based on the CIGIE requirements, the DQP must be reviewed and assessed annually for three years or until the agency determines that sufficient controls are in place to achieve the reporting objective. The agency DQP should consider quarterly certifications of data submitted by the SAO and as well as documenting internal controls. The significant milestones reported by the agency should include an

²⁴ OMB M-18-16, Appendix A to OMB Circular No. A-123, *Management of Reporting and Data Integrity Risk*, requires DATA Act reporting agencies to implement a DQP effective fiscal year 2019 through fiscal year 2021 at a minimum.

organizational structure over internal controls, Management's responsibilities in accordance with A-123, test plan and identification of high-risk data.

The FCC provided Kearney with a draft DQP dated September 12, 2019. While the DQP was in draft, Kearney performed a cursory review of the long-term and short-term implementation plans developed as a part of FCC's draft DQP. The FCC prepared the draft in accordance with OMB A-123 and also considered the five components of GAO's Green Book²⁵ to ensure that data published on USAspending.gov is complete, accurate, and timely. Specifically, the FCC's draft DQP considered management roles and responsibilities, risk assessments, control activities, data reliability and validity certifications, and information and communication.

ASSESSMENT OF THE DATA ACT SUBMISSION

Completeness and Timeliness of the Agency Submission

Kearney evaluated the FCC's Q1 FY 2019 DATA Act submission to Treasury's DATA Act Broker and determined that the submission was timely but not complete. To assess the completeness of the submission, we evaluated Files A, B and C to determine whether the FCC recorded all required transactions and events in the proper period.

Finding #1: The FCC Did Not Submit Component Spending Data

The FCC submitted its Q1 FY 2019 DATA Act submission on March 18, 2019, two business days ahead of the required reporting date of March 20, 2019.²⁶ Although the FCC submitted ahead of schedule, the FCC did not submit USF and TRS Fund data for File C; therefore, the FCC's Q1 FY 2019 DATA Act submission was incomplete.

In response to the previous audit of the FCC's Implementation of the DATA Act,²⁷ conducted in FY 2017, the FCC and USAC developed a project plan to establish a timeline for reporting USF financial and spending data in accordance with DATA Act reporting requirements. According to the project plan, which USAC provided to the FCC in December 2018, USAC could not complete the necessary steps for reporting USF financial and spending data in time for the FCC's Q1 FY 2019 DATA Act submission. The FCC, USAC, OMB, and Treasury met to resolve open issues pertinent to the development of the USAC project plan into early FY 2019. The FCC is targeting its Q1 FY 2020 DATA Act submission to report USF financial and spending data.

²⁵ The five components of GAO's Green Book represent the highest level of the hierarchy of standards for internal control in the federal government. The five components of internal control are: control environment, risk assessment, control activities, information and communication, and monitoring.

²⁶ The due date for agencies to submit their quarterly DATA Act submissions is typically 45 days after the quarter ends. Due to the laps in appropriations and resulting government shutdown between December 22, 2018 and January 25, 2019, the due date for agency submissions for FY 2019 Q1 was extended to March 20, 2019.

²⁷ FCC OIG, *Audit of the Federal Communications Commission's Implementation of the Digital Accountability and Transparency Act of 2014* (17-AUD-08-04, November 7, 2017).

According to FCC Management, the FCC plans to follow a process similar to USF for planning, implementing, and reporting TRS Fund financial and spending data. As of September 2019, the end of audit fieldwork, the FCC had identified an initial strategy for implementing TRS Fund DATA Act reporting, including transitioning all TRS Fund investments, cash collections, cash receipts, and cash balances to Treasury; however, the FCC was awaiting the award of the next TRS Fund Administrator contract²⁸ before moving forward with coordination efforts and developing a detailed project plan. The FCC anticipates leveraging USAC’s USF project plan as a model for developing a TRS Fund-specific project plan.

Because the FCC did not include award level data for USF and the TRS Fund in its Q1 FY 2019 DATA Act submission, the FCC’s submission was incomplete. An incomplete submission will hinder the reliability of Federal data used to populate USAspending.gov.

Recommendations: We recommend that the SAO assigned by the Office of the Managing Director:

1. Continue coordination efforts with USAC and report USF financial and spending data in the FCC’s Q1 FY 2020 DATA Act submission, as outlined in the developed project plan. To ensure the reporting of complete and accurate data in FY 2020, the FCC should perform reconciliations and quality control reviews over the USF financial and spending data prior to DATA Act submission. *(New)*
2. Upon award of the TRS Fund Administrator contract, coordinate with the administrator to develop a DATA Act project plan. The TRS Fund project plan should include an expected timeline and steps to implement necessary changes to systems and business processes to capture, link, reconcile and report on award level financial and spending information. The TRS Fund Administrator, in coordination with the FCC, should reference Steps 1 through 8 in the *DATA Act Implementation Playbook (Version 2.0)* to develop and execute the detailed project plan. *(Updated)*
3. As technical and operational issues arise during the USAC and TRS Fund Administrator DATA Act implementation, USAC and the TRS Fund Administrator, in conjunction with the FCC, should continue to coordinate with OMB and Treasury to work through any issues in real time. The FCC should document all significant issues encountered that required OMB and Treasury involvement. *(Updated)*

Summary-Level Data and Linkages for Files A, B, and C

Kearney performed a reconciliation of the summary-level data reported in Files A and B and determined that the files and data were accurate. Additionally, we performed a reconciliation of the data linkages between Files A, B and C and did not identify any significant variances between the files.

²⁸ The TRS Fund Administrator contract expired at the end of FY 2019. During FY 2019, the FCC was in the process of selecting and awarding the TRS Fund Administrator contract through the request for proposal process.

Record-Level Data and Linkages for Files C and D

Kearney reviewed the 127 detail award transactions²⁹ reported in File C of the FCC’s Q1 FY 2019 DATA Act submission and tested 5,416 applicable data elements³⁰ for completeness, accuracy, and timeliness. The following subsections present the results of our data element testing.

Completeness of the Data Elements

According to the *Inspectors General Guide to Compliance under the DATA Act*, an agency’s data is complete when “[f]or each of the required data elements that should have been reported, the data element was reported in the appropriate Files A through D2.”

Kearney did not identify any completeness errors within the 5,416 data elements applicable to the 127 detail award transactions reported in File C of the FCC’s Q1 FY 2019 DATA Act submission. Therefore, the error rate for the completeness of the data elements is 0.00%. We assessed completeness of all required data elements. We did not assess the completeness of optional data elements or conditional data elements that did not meet the necessary condition(s).

Accuracy of the Data Elements

According to the *Inspectors General Guide to Compliance Under the DATA Act*, an agency’s data is accurate when “[a]mounts and other data relating to recorded transactions have been recorded in accordance with the DAIMS, Reporting Submission Specification, Interface Definition Document, and the online data dictionary, and agree with the authoritative source records.”

Finding #2 – The FCC’s DATA Act Submission Included Accuracy Errors

Kearney identified accuracy errors in 281 of the 5,416 data elements applicable to the 127 detail award transactions reported in File C of the FCC’s Q1 FY 2019 DATA Act submission.³¹ Therefore, the error rate for the accuracy of the data elements is 5.19%. We determined 47 of the 281 inaccurate data elements were the result of Government-wide reporting issues and not attributable to the FCC.

The FCC most commonly reported inaccurate data in the Period of Performance (PoP) Start Date, PoP Current End Date, Action Date, Current Total Value of Award, and Potential Total Value of Award data elements reported in File D1. **Exhibit 3** presents the detailed accuracy errors by data element.

²⁹ The *Inspectors General Guide to Compliance Under the DATA Act* recommends selecting a statistically valid sample of 385 detail award transactions from File C; however, due to the size of the population, Kearney elected to forgo sampling procedures and test 100% of the FCC’s File C submission.

³⁰ Not all of the 57 data elements from OMB and Treasury’s Government-wide financial data standards apply to each type of reportable detail award transaction.

³¹ Out of 127 detail award transactions, 94 (74.02%) had accuracy errors in one or more data elements.

Exhibit 3: Accuracy Errors by Data Element

Data Element Name	Data Elements with Accuracy Errors	Accuracy Error Rate*
Period of Performance Start Date	38	29.92%
Period of Performance Current End Date	32	25.60%
Action Date	30	23.62%
Current Total Value of Award	28	22.22%
Potential Total Value of Award	24	18.90%
Primary Place of Performance Address	19	15.08%
Primary Place of Performance Congressional District	18	14.29%
Award Description	18	14.17%
Period of Performance Potential End Date	15	12.00%
Legal Entity Address	15	11.81%
Ultimate Parent Legal Entity Name	12	9.60%
Legal Entity Congressional District	10	7.87%
Ultimate Parent Unique Identifier	4	3.20%
NAICS Code	4	3.15%
NAICS Description	4	3.15%
Awardee/Recipient Legal Entity Name	3	2.36%
Federal Action Obligation	3	2.36%
Awardee/Recipient Unique Identifier	3	2.36%
Award Modification / Amendment Number	1	1.11%
Total	281	5.19%

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

* Individual data element error rates presented as the number of inaccuracies divided by the number of times that data element applied to the 127 detailed award transactions, which differed by data element. Total accuracy error rate presented as the total number of inaccurate transactions divided by 5,416, the total number of data elements tested.

According to FCC Management officials, the reported inaccuracies primarily resulted from data entry errors by Contracting Officers, the FCC accounting systems' interface with FPDS-NG, and data transmitted from non-FCC owned systems to the DATA Act Broker (i.e., SAMS). Inaccuracies in the Current Value of Award, Potential Value of Award, and Primary Place of Performance data elements were the result of data entry errors. Inaccuracies in other data elements, such as NAICS Code, NAICS Description, the Period of Performance dates (i.e., Start Date, Current End Date, and Potential End Date), and Action Date were the result of the FCC accounting system, Genesis', interface with FPDS-NG. However, the FCC has the ability to modify its data in FPDS-NG and did not have effective quality control procedures to identify and correct data entry errors or inaccuracies resulting from system interfaces. Accuracy errors in the Awardee/Recipient Legal Entity Name/Unique Identifier, Ultimate Parent Name/Unique Identifier, and Legal Entity Address/Congressional District data elements were the result of inaccurate information in non-FCC owned systems (i.e., SAMS) that provide data to the DATA Act Broker for DATA Act submissions.

Inaccurate data hinders the FCC's ability to provide reliable data, achieve full transparency to the public, and comply with Federal accountability requirements. Additionally, per OMB, accuracy

is one of the metrics considered for determining the quality of an agency’s data.³² Therefore, reporting inaccurate data reduces the overall quality of an agency’s data with regard to the DATA Act.

Recommendation: We recommend that the SAO assigned by the Office of the Managing Director coordinate with applicable bureaus and offices to:

4. Develop and implement procedures to validate the accuracy of the data reported to FPDS-NG in order to meet the full DATA Act reporting requirements. This should include data validation procedures to ensure the accuracy of the data input to FPDS-NG, as well as the FCC’s accounting system (i.e., Genesis) that interfaces with FPDS-NG. Additionally, this should include corrective action or quality control procedures for inaccurate information reflected in FPDS-NG resulting from the interfaces with FCC systems. *(Updated)*

Timeliness of the Data Elements

According to the *Inspectors General Guide to Compliance Under the DATA Act*, an agency’s data is timely when “[f]or 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, Federal Acquisition Regulation [FAR], FPDS-NG, Financial Assistance Broker Submission [FABS] and DAIMS).”

Finding #3 – The FCC’s DATA Act Submission Included Timeliness Errors

Kearney identified timeliness errors in 22 of the 5,416 data elements applicable to the 127 detail award transactions reported in File C of the FCC’s Q1 FY 2019 DATA Act submission.³³ Therefore, the error rate for the timeliness of the data elements is 0.41%.

The FCC most commonly reported untimely data in the Action Date data element reported in File D1. *Exhibit 4* presents the detailed timeliness errors by data element.

Exhibit 4: Timeliness Errors by Data Element

Data Element Name	Data Elements with Timeliness Errors	Timeliness Error Rate*
Action Date	15	11.81%
Award Modification/Amendment Number	1	1.11%
Period of Performance Current End Date	1	0.80%
Period of Performance Potential End Date	1	0.80%
Federal Action Obligation	1	0.79%

³² OMB, Deputy Director for Management, Memorandum for Senior Accountable Officials Over the Quality of Federal Spending Information, *Open Government Directive – Federal Spending Transparency*, dated April 6, 2010 requires agencies to report on three key metrics: timeliness, completeness, and accuracy. These are the metrics that will be used to determine the quality of information.

³³ Out of 127 detail award transactions, 15 (11.81%) had timeliness errors in one or more data elements.

Data Element Name	Data Elements with Timeliness Errors	Timeliness Error Rate*
Current Total Value of Award	1	0.79%
Potential Total Value of Award	1	0.79%
Period of Performance Start Date	1	0.79%
Total	22	0.41%

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

* Individual data element error rates presented as the number of untimely transactions divided by the number of times that data element applied to the 127 detailed award transactions, which differed by data element. Total timeliness error rate presented as the total number of untimely transactions divided by 5,416, the total number of data elements tested.

According to FCC Management officials, the FCC’s untimely reporting of the Action Date data element was the result of both data entry errors and the FCC’s accounting system, Genesis’, interface with FPDS-NG. Specifically, Genesis automatically records the date in which a Contracting Officer finalizes a contract award in the system, which then interfaces to FPDS-NG to populate the Action Date data element. The FCC did not have effective procedures to ensure that Contracting Officers finalized contract actions in the FCC accounting system within the required three business days of award execution. Further, the FCC did not have effective quality control procedures to subsequently identify and correct untimely data in FPDS-NG resulting from the system’s interface

Untimely data hinders the FCC’s ability to provide reliable data, achieve full transparency to the public, and comply with Federal accountability requirements. Additionally, per OMB, accuracy and timeliness are two of the metrics considered for determining the quality of an agency’s data. Therefore, reporting inaccurate data reduces the overall quality of an agencies data with regard to the DATA Act.

Recommendation: We recommend that the SAO assigned by the Office of the Managing Director coordinate with applicable bureaus and offices to:

5. Develop and implement procedures to validate the timeliness of the data reported to FPDS-NG in order to meet the DATA Act and the FAR requirement to report data into FPDS-NG within three business days after the contract award. This should include data validation procedures to ensure the timeliness of the data input to FPDS-NG, as well as the FCC’s accounting system (i.e., Genesis) that interfaces with FPDS-NG. Additionally, this should include corrective action or quality control procedures for untimely information reflected in FPDS-NG resulting from the interfaces with FCC systems. *(New)*

Quality of the Data Elements

The *Inspectors General Guide to Compliance Under the DATA Act* defines quality data as “[d]ata that is complete, accurate, and reported on a timely basis” and instructs IGs to measure the quality of data elements using the highest error rate for completeness, accuracy and timeliness. **Exhibit 5** provides the range of error in determining the quality of the data elements.

Exhibit 5: Data Quality Error Range

Highest Error Rate	Quality Level
0% to 20%	High
21% to 40%	Moderate
Greater than 40%	Low

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

Based on ***Exhibit 5*** above, the highest data element error rate of 5.19% (the accuracy error rate) resulted in a high level of data quality. However, as discussed in ***Finding #1***, the FCC did not include financial and award data for the USF and TRS Fund in its Q1 FY 2019 File C submission. As the USF and TRS Fund represent approximately 89% of the FCC’s total budgetary resources (USF represents approximately 77% and TRS Fund represents approximately 12%), Kearney concluded that the overall data quality of the FCC’s Q1 FY 2019 submission was low.

Implementation and Use of the Data Standards

As part of our testing of the completeness, accuracy, timeliness, and quality of the FCC’s data, we evaluated FCC’s implementation and use of the Government-wide financial data standards for spending information, as developed by OMB and Treasury. While the FCC had implemented and used the data standards to enhance its ability to compile, analyze, and reconcile data from multiple sources (e.g., link data via Procurement Instrument Identifier [PIID], submit data for all required data elements), as discussed in ***Finding #2*** and ***Finding #3***, the FCC did not include effective data validation procedures to ensure the accuracy and timeliness of the reported data elements.

APPENDIX A: PURPOSE, SCOPE, AND METHODOLOGY

Purpose, Scope, and Methodology

The Digital Accountability and Transparency Act of 2014³⁴ (DATA Act) requires each Federal agency Office of Inspector General (OIG) to audit the spending data submitted by its agency; assess the completeness, timeliness, quality, and accuracy of the data; and assess the agency's implementation and use of Government-wide financial data standards. The OIGs are required to submit to Congress and make publicly available a report of the results of the assessment. The objective of this performance audit was to comply with these requirements. An external audit firm, Kearney & Company, P.C. (referred to as "Kearney," "we," and "our" in this report), acting on behalf of the Federal Communications Commission (FCC) OIG, performed the performance audit.

Kearney conducted fieldwork from May through September 2019 in the Washington, D.C., metropolitan area. The audit was conducted in accordance with the Government Accountability Office's (GAO's) *Government Auditing Standards*, 2011 revision. These standards require that Kearney plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objective. We believe that the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit evidence.

In February 2019, the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) Federal Audit Executive Council (FAEC), in consultation with GAO, published the *Inspectors General Guide to Compliance Under the DATA Act*, which served to provide Inspectors General (IG) with a baseline framework for DATA Act compliance reviews.

According to the *Inspectors General Guide to Compliance Under the DATA Act*, in order to accomplish the objectives of the DATA Act compliance review, IGs should:

- Obtain an understanding of any regulatory criteria related to its agency's responsibilities to report financial and award data under the DATA Act
- Assess its agency's systems, processes, and internal controls in place over data management under the DATA Act
- Assess the general and application controls pertaining to the financial management systems (such as grants, loans, procurement) from which the data elements were derived and linked
- Assess its agency's internal controls in place over the financial and award data reported to USAspending.gov per Office of Management and Budget (OMB) Circular A-123
- Review the first quarter (Q1) fiscal year (FY) 2019 financial and award data submitted by the agency for publication on USAspending.gov
- Assess the completeness, timeliness, quality, and accuracy of the financial and award data sampled

³⁴ Pub. L. No. 113-101 (May 9, 2014).

- Assess its agency’s implementation and use of the 57 data definition standards established by OMB and Treasury.

In accordance with the *Inspectors General Guide to Compliance Under the DATA Act*, the scope of this audit was the FCC’s submission of Q1 FY 2019 data. The *Inspectors General Guide to Compliance Under the DATA Act* stated, “the [OIG] engagement team, to the extent possible, should adhere to the overall methodology, objectives, and review procedures outlined in this guide. The engagement team should not hesitate to modify this guide based on specific systems and controls in place at its agency but must use professional judgment when designing alternative review procedures.” Generally, Kearney conducted this audit based upon this guidance. Professional judgement was used to customize certain recommended testing procedures based on the FCC’s environment, systems, and data.

To obtain background information, Kearney researched and reviewed Federal laws and regulations, as well as prior GAO audit reports. Kearney also reviewed the United States Code (USC), OMB Circulars and Memoranda, guidance published by the Department of the Treasury (Treasury), and information available on the FCC’s intranet.

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

The *Inspectors General Guide to Compliance Under the DATA Act* instructed audit teams to assess the agencies use and implementation of 57 standard data elements.³⁵ Six of these data elements are reported at the summary level in File A or File B, rather than the individual transaction level. As reported in the **ASSESSMENT OF THE DATA ACT SUBMISSION** section, Kearney tested procedures implemented by the FCC to confirm the validity and accuracy of these six summary-level data elements. Specifically, we confirmed that the data was appropriately linked between file A and B and the Standard Form (SF) 133, *Report on Budget Execution and Budgetary Resources*. For the remaining 51 data elements, Kearney tested 100% of the 127 individual detail award transactions included in the FCC’s File C submission, as applicable. See additional information in the **Detailed Sampling Methodology** section of this appendix.

³⁵ The 57 standard data elements, including their definitions are included in **APPENDIX E** of this report. They are also available at <https://fedspendingtransparency.github.io/data-elements/> (last accessed on October 11, 2019).

Prior Reports

In FY 2018, the FCC OIG³⁶ conducted a follow-up review to assess corrective actions taken by the FCC to address four of the recommendations issued in OIG Report No. 17-AUD-08-04.³⁷ The FCC OIG concluded that the FCC had made progress towards implementing corrective actions in response to OIG Report No. 17-AUD-08-04; however, FCC Management's completed actions did not support closure of the recommendations. See **APPENDIX** for additional details of the status of prior year recommendations.

In the FY 2017 DATA Act audit,³⁸ Kearney reported two findings regarding the FCC's (1) failure to report component spending data and (2) reporting of spending data that did not meet quality requirements. Specifically, we found the FCC's Q2 FY 2017 submission was incomplete because it did not include transaction-level component spending data for the Universal Service Fund (USF) or the Telecommunications Relay Service (TRS) Fund. Further, based on a statistically-valid sample of 132 detail award transactions included in the FCC's Q2 FY 2017 submission, Kearney reported an accuracy error rate of approximately 90%, which resulted in the spending data failing to meet OMB quality requirements. We were either unable to verify the accuracy of the FCC's spending data because the FCC failed to provide supporting documentation³⁹ or we found inaccuracies in one or more data elements for 120 of the 132 detail award transactions.

Work Related to Internal Controls

Based upon the information obtained from the FCC during preliminary audit procedures, Kearney performed a risk assessment that identified audit risks related to the audit objectives. We found that the FCC had taken steps to implement and use the data standards. For example, the FCC took steps to enhance its ability to compile, analyze and reconcile data from multiple sources. Agency files submitted for the DATA Act are often interrelated and repeat information provided during separate submissions to Treasury and OMB for other purposes. To ensure the accuracy, completeness, timeliness, and quality of the data submitted for the DATA Act, OMB required agencies to perform quality control procedures on the data prior to submission, including ensuring that there were appropriate linkages between the DATA Act files and the files from existing Government-wide reporting systems.⁴⁰ This included confirming that: (1) the information reported in File A matched the December 31, 2018 SF 133; (2) File A matched the totals included in File B;⁴¹ (3) the transactions included in Files C were included in D1 or D2 (as

³⁶ FCC OIG, *Federal Communications Commission's Fiscal Year 2019 DATA Act Recommendations Follow up Review* (19-OASP-02-01, May 17, 2019).

³⁷ FCC OIG, *Audit of the Federal Communications Commission's Implementation of the Digital Accountability and Transparency Act of 2014* (17-AUD-08-04, November 7, 2017).

³⁸ *Ibid.*

³⁹ Kearney submitted requests for documentation to support our samples on July 7, 2017 and accepted documentation until the end of audit fieldwork on September 22, 2017.

⁴⁰ OMB M-17-04, Section 3, *Quarterly SAO Assurance of DATA Act Data*.

⁴¹ The FCC also reconciled Genesis to GTAS as Genesis was the basis of File B and GTAS was the basis of File A.

applicable); and (4) the transactions included in D1 and D2 (as applicable) were included in File C. Kearney found that the FCC effectively performed these quality control checks. The FCC’s reconciliations between File A and the SF 133 and between File A and File B produced no differences. Kearney re-performed these two quality control procedures and also found no differences. Additionally, through these reconciliations, we validated the required data elements, which are presented in these files.⁴² Kearney also re-performed the reconciliation between Files C and D1, as well as performed a reconciliation of data linkages between Files C and D1 to Files E and F and found no differences.

In addition to performing this DATA Act audit, Kearney also performs the FCC’s financial statement audit and Federal Information Security Modernization Act of 2014 (FISMA) evaluation. Accordingly, we relied on this work to understand the FCC’s manual and automated internal control environment. We identified internal controls, including general and application controls in source systems and controls to ensure that data was accurate, complete, and timely; however, we chose not to rely on or specifically test those controls to determine FCC’s implementation and use of the data standard. Based on the professional judgment of the Audit Team, an approach for testing additional internal controls would be inefficient for purposes of this audit. In addition, Kearney identified data elements that rely solely on accurate human data entry, such as a vendor’s place of performance, rather than source system internal controls. Accordingly, we designed additional substantive procedures that would enable us to obtain sufficient and appropriate evidence to conclude upon the audit objectives.

Use of Computer-Processed Data

As discussed in the *Background* section of this report, the files included in the FCC’s DATA Act submission were generated from multiple systems, including FCC owned systems and systems used across the Federal Government. As the objective of this audit was to audit the amounts included in this submission by tracing information to source documentation, other than the reconciliations, described in the *ASSESSMENT OF THE DATA ACT SUBMISSION* section of this report, additional steps were not considered necessary to assess the sufficiency of computer-processed data.

Detailed Sampling Methodology

The *Inspectors General Guide to Compliance Under the DATA Act* recommends a sample of 385⁴³ detail award transactions from File C. Because the FCC’s Q1 FY 2019 File C only included 127 detail award transactions, Kearney elected to test 100% of the transactions reported in File C. As a result of the 100% test, the error rates included within this report are actual error rates and not projected error rates based on statistical sampling procedures.

⁴² Kearney tested six data elements through reconciliations. Specifically, the following data elements: Budget Authority Appropriated, Other Budgetary Resources, Outlays, Program Activity, Unobligated Balance.

⁴³ Section 560.02 of the *Inspectors General Guide to Compliance Under the DATA Act* recommends a sample size of 385 detail award transactions. However, agencies with a smaller population and high expected error rates (i.e., where a sample size of 385 represents 5% or more of the population) may reduce the recommended sample size.

APPENDIX B: RESULTS FOR THE DATA ELEMENTS

Exhibit 6: Summary Results of Testing

Data Element No.	Data Element Name	Error Rate		
		Completeness	Accuracy	Timeliness
1	Awardee/Recipient Legal Entity Name	0.00%	2.36%	0.00%
2	Awardee/Recipient Unique Identifier	0.00%	2.36%	0.00%
3	Ultimate Parent Unique Identifier	0.00%	3.20%	0.00%
4	Ultimate Parent Legal Entity Name	0.00%	9.60%	0.00%
5	Legal Entity Address	0.00%	11.81%	0.00%
6	Legal Entity Congressional District	0.00%	7.87%	0.00%
7	Legal Entity Country Code	0.00%	0.00%	0.00%
8	Legal Entity Country Name	0.00%	0.00%	0.00%
9	Highly Compensated Officer Name	N/A	N/A	N/A
10	Highly Compensated Officer Total Compensation	N/A	N/A	N/A
11	Federal Action Obligation	0.00%	2.36%	0.79%
12	Non-Federal Funding Amount	N/A	N/A	N/A
13	Amount of Award	N/A	N/A	N/A
14	Current Total Value of Award	0.00%	22.22%	0.79%
15	Potential Total Value of Award	0.00%	18.90%	0.79%
16	Award Type	0.00%	0.00%	0.00%
17	NAICS Code	0.00%	3.15%	0.00%
18	NAICS Description	0.00%	3.15%	0.00%
19	Catalog of Federal Domestic Assistance (CFDA) Number	N/A	N/A	N/A
20	Catalog of Federal Domestic Assistance (CFDA) Title	N/A	N/A	N/A
21	Treasury Account Symbol (excluding Sub-Account)	N/A	N/A	N/A
22	Award Description	0.00%	14.17%	0.00%
23	Award Modification / Amendment Number	0.00%	1.11%	1.11%
24	Parent Award ID Number	0.00%	0.00%	0.00%
25	Action Date	0.00%	23.62%	11.81%
26	Period of Performance Start Date	0.00%	29.92%	0.79%
27	Period of Performance Current End Date	0.00%	25.60%	0.80%
28	Period of Performance Potential End Date	0.00%	12.00%	0.80%

Data Element No.	Data Element Name	Error Rate		
		Completeness	Accuracy	Timeliness
29	Ordering Period End Date	0.00%	0.00%	0.00%
30	Primary Place of Performance Address	0.00%	15.08%	0.00%
31	Primary Place of Performance Congressional District	0.00%	14.29%	0.00%
32	Primary Place of Performance Country Code	0.00%	0.00%	0.00%
33	Primary Place of Performance Country Name	0.00%	0.00%	0.00%
34	Award ID Number (PIID/FAIN)	0.00%	0.00%	0.00%
35	Record Type	N/A	N/A	N/A
36	Action Type	0.00%	0.00%	0.00%
37	Business Types	N/A	N/A	N/A
38	Funding Agency Name	0.00%	0.00%	0.00%
39	Funding Agency Code	0.00%	0.00%	0.00%
40	Funding Sub Tier Agency Name	0.00%	0.00%	0.00%
41	Funding Sub Tier Agency Code	0.00%	0.00%	0.00%
42	Funding Office Name	0.00%	0.00%	0.00%
43	Funding Office Code	0.00%	0.00%	0.00%
44	Awarding Agency Name	0.00%	0.00%	0.00%
45	Awarding Agency Code	0.00%	0.00%	0.00%
46	Awarding Sub Tier Agency Name	0.00%	0.00%	0.00%
47	Awarding Sub Tier Agency Code	0.00%	0.00%	0.00%
48	Awarding Office Name	0.00%	0.00%	0.00%
49	Awarding Office Code	0.00%	0.00%	0.00%
50	Object Class	0.00%	0.00%	0.00%
51	Appropriations Account	0.00%	0.00%	0.00%
52	Budget Authority Appropriated	0.00%	0.00%	0.00%
53	Obligation	0.00%	0.00%	0.00%
54	Unobligated Balance	0.00%	0.00%	0.00%
55	Other Budgetary Resources	0.00%	0.00%	0.00%
56	Program Activity	0.00%	0.00%	0.00%
57	Outlay	0.00%	0.00%	0.00%

Source: Generated by Kearney & Company, P.C. based upon the results of testing.

Exhibit 7: Accuracy of Dollar-Value Related Data Elements

PIID/FAIN	Data Element No.	Data Element	Accurate	Not Accurate	Not Applicable	Total Tested	Error Rate	Absolute Value of Errors
PIID	11	Federal Action Obligation	124	3	0	127	2.36%	\$408,998
PIID	14	Current Total Value of Award	98	28	0	127	22.22%	\$40,376,261
PIID	15	Potential Total Value of Award	103	24	0	127	18.90%	\$40,874,501
PIID	53	Obligation	127	0	0	127	0.00%	\$0

Source: Generated by Kearney & Company, P.C. based upon the results of testing.

Exhibit 8: Errors in Data Elements Not Attributable to the Agency

PIID/FAIN	Data Element No.	Data Element	Error Attributed to
PIID	DE 1	Awardee/Recipient Legal Entity Name	FPDS-NG Extraction from SAM
PIID	DE 2	Awardee/Recipient Unique Identifier	FPDS-NG Extraction from SAM
PIID	DE 3	Ultimate Parent Unique Identifier	FPDS-NG Extraction from SAM
PIID	DE 4	Ultimate Parent Legal Entity Name	FPDS-NG Extraction from SAM
PIID	DE 5	Legal Entity Address	FPDS-NG Extraction from SAM
PIID	DE 6	Legal Entity Congressional District	FPDS-NG Extraction from SAM

Source: Generated by Kearney & Company, P.C. based upon the results of testing.

APPENDIX C: STATUS OF FY 2017 DATA ACT AUDIT RECOMMENDATIONS

The Federal Communications Commission (FCC) Office of Inspector General (OIG) previously contracted Kearney & Company, P.C. (referred to as “Kearney,” “we,” and “our” in this report) in fiscal year (FY) 2017 to conduct an audit of the FCC’s Implementation of the Digital Accountability and Transparency Act of 2014 (DATA Act),⁴⁴ which resulted in six recommendations for the FCC to improve the quality of its data, as well as improve its implementation and use of required Government-wide data standards. As part of the audit procedures Kearney designed and executed for the FY 2019 audit, we assessed the FCC’s corrective actions and status of the previously-issued recommendations. *Exhibit 9* summarizes our assessment of the status.

Exhibit 9: Status of FY 2017 DATA Act Audit Recommendations

FY 2017 Finding #	Rec. #	Recommendation	FY 2019 Status	Comments
Finding 1: The FCC Did Not Submit Component Spending Data	1	“Coordinate with OMB and Treasury to determine next steps regarding DATA Act implementation challenges USAC and Rolka reported to the FCC. Based on OMB and Treasury’s guidance, develop a project plan, inclusive of an expected timeline, to plan and implement necessary changes to systems and business processes to capture, link, reconcile, and report on award level financial and spending information. USAC and Rolka, in coordination with the FCC, should reference Steps 1-8 in the DATA Act Implementation Playbook (Version 2.0) to develop and execute the project plan.”	Updated	While the FCC and its component administrators, in coordination with OMB and Treasury, made progress towards DATA Act implementation, the FCC did not report component financial and spending data in its Q1 FY 2019 submission. FY 2019 recommendations 1, 2, and 3 address the ongoing issue with reporting of component spending data.
	2	“As technical and operational issues arise during the USAC and Rolka DATA Act implementation, USAC and Rolka, in coordination with the FCC, should coordinate with OMB and Treasury to work through any issues in real time. The FCC should document all significant issues encountered that required OMB and Treasury involvement.”	Updated	
Finding 2: Spending Data	3	“Develop and implement a checklist of required documents (e.g., solicitation, contractor bids, award/base contract,	Open	The FCC developed checklists specific to the various types of contracts the FCC

⁴⁴ FCC OIG, *Audit of the Federal Communications Commission’s Implementation of the Digital Accountability and Transparency Act of 2014* (17-AUD-08-04, November 7, 2017).

FY 2017 Finding #	Rec. #	Recommendation	FY 2019 Status	Comments
Submitted in the FCC’s DATA Act Submission Did Not Meet Quality Requirements		contract modification(s), statement of work, etc.) that the FCC Contracting Officers must maintain in contract files. Contracting Officers should include the completed checklist in each contract file, and appropriate personnel should perform periodic quality control reviews to ensure the Contracting Officers consistently maintain the documentation.”		awards; however, the FCC did not provide sufficient evidence to support the Contracting Officers consistently maintain the checklists and all documentation required by the checklist in the FCC’s contract files.
	4	“Perform an analysis of the cost effectiveness and technical feasibility of locating all documents identified in the checklist referenced in Recommendation 3 for previously awarded, active contracts. If the analysis determines it is cost effective and technically feasible, locate the files and create and retain readily available digital copies.”	Open	The FCC communicated that it engaged a third-party contractor to scan all available documentation, and FCC personnel were actively reviewing and organizing the digital files during FY 2019. Further, the FCC utilized a dedicated location on the FCC’s network to store contract files during FY 2019 and communicated plans to research dedicated storage/library tools as possible long-term solutions. While the FCC made progress towards implementing these recommendations, the FCC has not completed the activities necessary to close the recommendations.
	5	“Develop and implement procedures and establish a central repository to ensure that, going forward (i.e., all newly awarded contracts), the FCC retains digital, signed copies of all documents identified in the checklist referenced in Recommendation 3 for its official contract files. Consider the related functionality within the FCC’s accounting system, Genesis. As applicable, include the digital files created in Recommendation 4.”	Open	
	6	“Develop and implement procedures to validate the accuracy of the data reported to FPDS-NG in order to meet the full DATA Act reporting requirements. This should include data validation procedures to ensure the accuracy of the data input to FPDS-NG, as well as FCC systems (i.e., Genesis) that interface with FPDS-NG. Additionally, this should include corrective action or quality control procedures for inaccurate information reflected in FPDS-NG resulting from the interfaces with FCC systems.”	Updated	The FCC’s Q1 FY 2019 DATA Act submission included accuracy errors. FY 2019 recommendation 4 addresses the ongoing data accuracy issues.

Source: Generated by Kearney.

APPENDIX D: MANAGEMENT'S RESPONSE

**UNITED STATES GOVERNMENT
FEDERAL COMMUNICATIONS COMMISSION***Office of the Managing Director***MEMORANDUM**

DATE: November 6, 2019
TO: David L. Hunt, Inspector General
FROM: Mark Stephens, Managing Director
SUBJECT: Management's Response to Inspector General's Performance Audit of the Federal Communications Commission's Compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) (19-AUD-08-05)

Thank you for the opportunity to review and respond to the audit findings and recommendations contained in the report titled, *Audit of the Federal Communications Commission's Compliance with the Digital Accountability and Transparency Act of 2014* (19-AUD-08-05). The objectives of this performance audit conducted by the Office of Inspector General's (OIG) independent auditor, Kearney & Company, were: to assess the completeness, accuracy, timeliness, and quality of the Federal Communications Commission's (FCC or Commission) first quarter (Q1) fiscal year (FY) 2019 financial and spending data submitted for publication on USA Spending.gov in accordance with the DATA Act, and to assess the FCC's implementation and use of Government-wide data standards. The FCC is pleased that the OIG's auditors did not identify any completeness errors within the 5,416 data elements applicable to the 127 detail award transactions reported in file C of the FCC's Q1 FY 2019 DATA Act submission. The FCC is also pleased that the OIG's auditors found that the FCC's summary-level data included in files A and B was accurate, and that there were no significant variances between files A, B, and C.

The report does however identify opportunities for the FCC to improve its controls over its DATA Act related processes. The Office of Managing Director has reviewed the findings and recommendations made by the OIG and concurs with them. The FCC will continue to work with its reporting components to implement the requirements of the DATA Act, and the FCC will develop and implement additional procedures to validate the accuracy and timeliness of the Commission's data.

Thank you again for the opportunity to provide comments on this report. The FCC looks forward to implementing the recommendations from this report.

A handwritten signature in blue ink, appearing to read "Mark Stephens".

Mark Stephens
Managing Director

APPENDIX E: REQUIRED DATA ELEMENTS FOR FEDERAL AGENCY REPORTING

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

Data Element	Data Description	Submission File
Business Types	A collection of indicators of different types of recipients based on socio-economic status and organization / business areas.	File D2
Catalog of Federal Domestic Assistance (CFDA) Number	The number assigned to a Federal area of work in the Catalog of Federal Domestic Assistance.	File D2
Catalog of Federal Domestic Assistance (CFDA) Title	The title of the area of work under which the Federal award was funded in the Catalog of Federal Domestic Assistance.	File D2
North American Industrial Classification System (NAICS) Code	The identifier that represents the NAICS Code assigned to the solicitation and resulting award identifying the industry in which the contract requirements are normally performed.	File D1
North American Industrial Classification System (NAICS) Description	The title associated with the NAICS Code.	File D1
Ordering Period End Date	The date on which no additional orders referring to it (the award) may be placed.	File D1
Parent Award Identification (ID) Number	The identifier of the procurement award under which the specific award is issued, such as a Federal Supply Schedule.	File D1
Period of Performance Current End Date	The current date on which awardee effort completes or the award is otherwise ended.	Files D1 and D2
Period of Performance Potential End Date	The date on which, awardee effort is completed or the award is otherwise ended.	File D1
Period of Performance Start Date	The date on which awardee effort begins or the award is otherwise effective.	Files D1 and D2
Primary Place of Performance Address	The address where the predominant performance of the award will be accomplished. Components include: Address Lines 1 and 2, City, County, Agency Code, and ZIP+4 or Postal Code.	Files D1 and D2
Primary Place of Performance Congressional District	U.S. congressional district where the predominant performance of the award will be accomplished; derived from the Primary Place of Performance Address.	Files D1 and D2
Primary Place of Performance Country Code	Country code where the predominant performance of the award will be accomplished.	Files D1 and D2
Primary Place of Performance Country Name	Name of the country represented by the country code where the predominant performance of the award will be accomplished.	Files D1 and D2
Record Type	Code indicating whether an action is an individual transaction or aggregated.	File D2
Amount of Award	The cumulative amount obligated by the Federal Government for an award, calculated by USAspending.gov or a successor site.	Files D1 and D2
Current Total Value of Award	For procurement, the total amount obligated to date on a contract, including the base and exercised options.	File D1
Federal Action Obligation	Amount of Federal Government's obligation, de-obligation, or liability, in dollars, for an award transaction.	Files D1 and D2
Non-Federal Funding Amount	For financial assistance, the amount of the award funded by non-Federal source(s), in dollars.	File D2

Data Element	Data Description	Submission File
Potential Total Value of Award	For procurement, the total amount that could be obligated on a contract, if the base and all options are exercised.	File D1
Awardee/Recipient Legal Entity Name	The name of the awardee or recipient that relates to the unique identifier.	Files D1 and D2
Awardee/Recipient Unique Identifier	The unique identification number for an awardee or recipient; most commonly the 9-digit number assigned by Dun & Bradstreet referred to as the DUNS® number.	Files D1, D2, E and F
Highly Compensated Officer Name	The first name, middle initial and last name of an individual identified as one of the five most highly compensated “Executives.”	File E
Highly Compensated Officer Total Compensation	The cash and noncash dollar value earned by one of the five most highly compensated “Executives” during the awardee's preceding fiscal year.	File E
Legal Entity Address	The awardee or recipient’s legal business address where the office represented by the Unique Entity Identifier (as registered in the System for Award Management) is located.	Files D1 and D2
Legal Entity Congressional District	The congressional district in which the awardee or recipient is located. This is not a required data element for non-U.S. addresses.	Files D1 and D2
Legal Entity Country Code	Code for the country in which the awardee or recipient is located, using the ISO 3166-1 Alpha-3 GENC Profile, and not the codes listed for those territories and possessions of the United States already identified as “states.”	Files D1 and D2
Legal Entity Country Name	The name corresponding to the Country Code.	Files D1 and D2
Ultimate Parent Legal Entity Name	The name of the ultimate parent of the awardee or recipient. Currently, the name is from the global parent DUNS® number.	Files D1, D2 and E
Ultimate Parent Unique Identifier	The unique identification number for the ultimate parent of an awardee or recipient.	Files D1, D2 and E
Awarding Agency Code	A department or establishment of the Government as used in the Treasury Account Fund Symbol (TAFS).	Files D1 and D2
Awarding Agency Name	The name associated with a department or establishment of the Government as used in the Treasury Account Fund Symbol (TAFS).	Files D1 and D2
Awarding Office Code	Identifier of the level n organization that awarded, executed or is otherwise responsible for the transaction.	Files D1 and D2
Awarding Office Name	Name of the level n organization that awarded, executed or is otherwise responsible for the transaction.	Files D1 and D2
Awarding Sub Tier Agency Code	Identifier of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.	Files D1 and D2
Awarding Sub Tier Agency Name	Name of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.	Files D1 and D2
Funding Agency Code	The 3-digit CGAC agency code of the department or establishment of the Government that provided the preponderance of the funds for an award and/or individual transactions related to an award.	Files D1 and D2
Funding Agency Name	Name of the department or establishment of the Government that provided the preponderance of the funds	Files D1 and D2

Data Element	Data Description	Submission File
	for an award and/or individual transactions related to an award.	
Funding Office Code	Identifier of the level n organization that provided the preponderance of the funds obligated by this transaction.	Files D1 and D2
Funding Office Name	Name of the level n organization that provided the preponderance of the funds obligated by this transaction.	Files D1 and D2
Funding Sub Tier Agency Code	Identifier of the level 2 organization that provided the preponderance of the funds obligated by this transaction.	Files D1 and D2
Funding Sub Tier Agency Name	Name of the level 2 organization that provided the preponderance of the funds obligated by this transaction.	Files D1 and D2

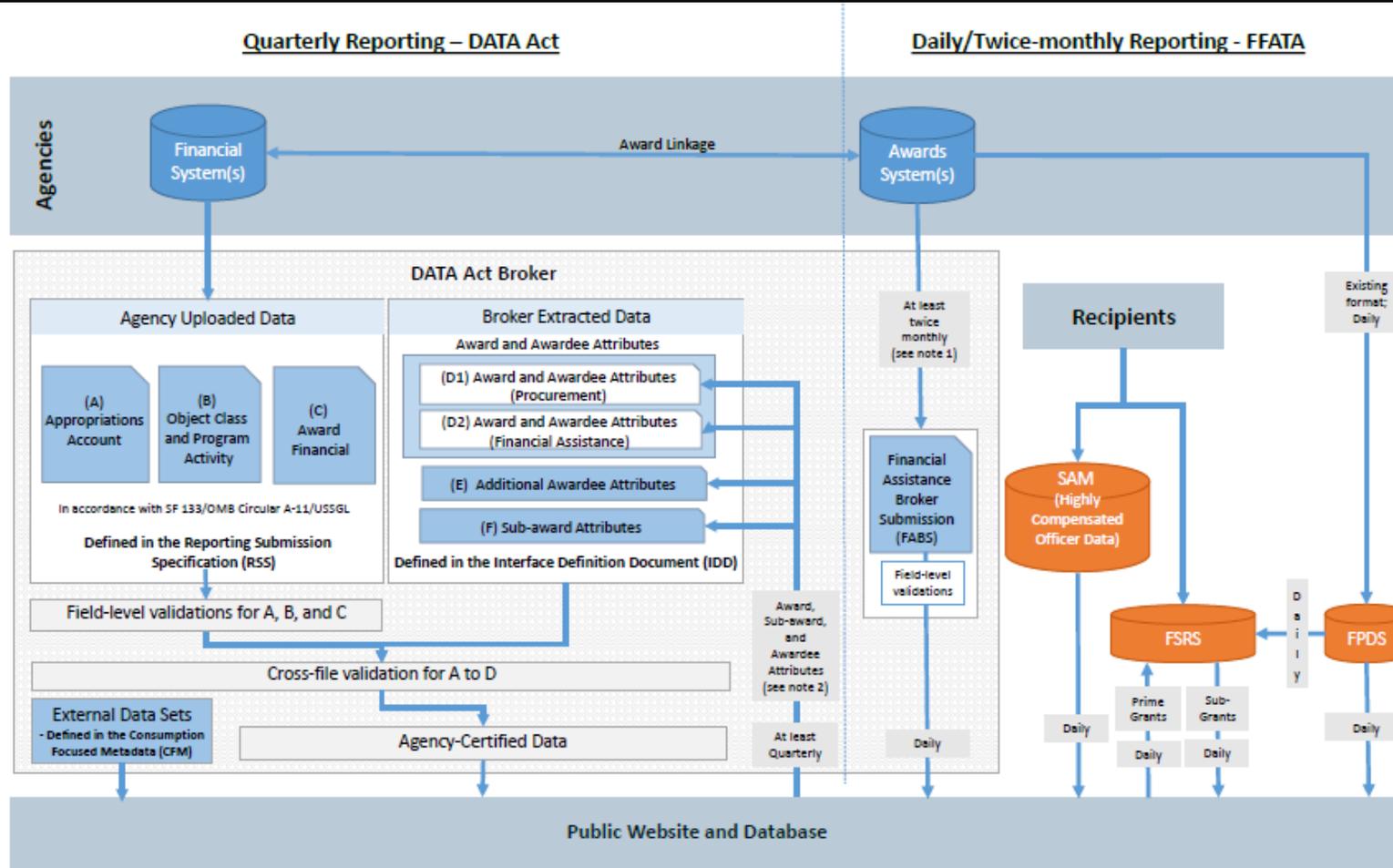
^a Per the Digital Accountability and Transparency Act of 2014 (DATA Act) and Office of Management and Budget (OMB) reporting guidelines, data element is required to be submitted via Files A and B and may also be optionally submitted via File C. The Federal Communications Commission (FCC) elected to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

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

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

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

APPENDIX F: DATA ACT INFORMATION FLOW DIAGRAM



Note 1: The Financial Assistance Broker Submission (FABS) replaces the Award Submission Portal (ASP).
 Note 2: D1 and D2 pull in all award data associated with the submitting agency and agency-specified action dates. E pulls in highly-compensated officer information for DUNS numbers 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.

Schema Version 1.3.1
Friday, February 8, 2019

Source: Department of the Treasury. Amendments made to the DATA Act information model schema can be found at <https://www.fiscal.treasury.gov/data-transparency/resources.html/>

APPENDIX G: ABBREVIATIONS AND ACRONYMS

Acronym	Definition
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CFDA	Catalog of Federal Domestic Assistance
CFO	Chief Financial Officer
DAIMS	DATA Act Information Model Schema V.3.1
DATA Act	Digital Accountability and Transparency Act of 2014
DQP	Data Quality Plan
FAR	Federal Acquisition Regulation
FAEC	Federal Audit Executive Council
FABS	Financial Assistance Broker Submission
FAIN	Federal Award Identification Number
FCC	Federal Communications Commission
FFATA	Federal Funding Accountability and Transparency Act
FPDS-NG	Federal Procurement Data System – Next Generation
FSOG	Financial Systems Operations Group
FSRS	FFATA Sub-award Reporting System
FY	Fiscal Year
GAO	Government Accountability Office
GSA	General Services Administration
GTAS	Government-wide Treasury Account Symbol Adjusted Trial Balance System
ID	Identification
IG	Inspector General
Kearney	Kearney & Company, P.C.
NAICS	North American Industrial Classification System
NANP	North American Numbering Plan
OGC	Office of General Counsel
OIG	Office of Inspector General
OMB	Office of Management and Budget
PIID	Procurement Instrument Identifier
PoP	Period of Performance
Q1	First Quarter
SAM	System for Award Management
SAO	Senior Accountable Official
SBR	Statement of Budgetary Resources
SF	Standard Form
TAFS	Treasury Account Fund Symbol
TAS	Treasury Account Symbol
Treasury	Department of the Treasury
TRS	Telecommunications Relay Service
USC	United States Code
USF	Universal Service Fund