



# AmeriCorps

**OFFICE OF INSPECTOR GENERAL**

**PERFORMANCE AUDIT OF AMERICORPS'  
COMPLIANCE UNDER THE DIGITAL  
ACCOUNTABILITY AND TRANSPARENCY  
(DATA) ACT OF 2014**

**FINAL AUDIT REPORT**

**NUMBER: OIG-AR-21-05**

**NOVEMBER 8, 2021**

**OFFICE OF INSPECTOR GENERAL**



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OFFICE OF INSPECTOR GENERAL  
 AmeriCorps

November 8, 2021

MEMORANDUM TO: Malena Brookshire  
Chief Financial Officer

FROM: Monique P. Colter /s/  
Assistant Inspector General for Audit

SUBJECT: Office of Inspector General Final Report, OIG-AR-21-05:  
*AmeriCorps' Fiscal Year 2021 Compliance under the Digital  
Accountability and Transparency (DATA) Act of 2014*

Enclosed is the Office of Inspector General's (OIG) Final Audit Report, OIG-AR-21-05: AmeriCorps' Fiscal Year 2021 Compliance under the Digital Accountability and Transparency (DATA) Act of 2014. AmeriCorps' OIG contracted with the independent certified public accounting firm of CliftonLarsonAllen LLP (CLA) to conduct this audit. CLA is responsible for the attached final report. We reviewed CLA's report and related documentation and inquired of its representatives. Our review was not intended to enable us to express, and we do not express, an opinion on the matters contained in the final report. Our review disclosed no instances where CLA did not comply with *Government Auditing Standards* issued by the Comptroller General of the United States.

If you have any questions or wish to discuss the final report, please contact me at (202) 875-0245 or [m.colter@americorpsoug.gov](mailto:m.colter@americorpsoug.gov).

cc: Malcom Coles, Acting Chief Executive Officer  
Jenny Mauk, Chief of Staff  
Gina Cross, Chief Operating Officer  
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# EXECUTIVE SUMMARY

OIG REPORT NUMBER: OIG-AR-21-05

November 8, 2021

OFFICE OF INSPECTOR GENERAL

 AmeriCorps

## WHY WE CONDUCTED THIS AUDIT

The Digital Accountability and Transparency Act of 2014 (DATA Act) requires Federal agencies to report financial and award data in accordance with government-wide data standards published by the Office of Management and Budget (OMB) and the U.S. Department of Treasury (Treasury). In May 2017, Treasury began displaying Federal agencies' data on USASpending.gov.

The DATA Act also requires the Inspector General of each Federal agency to periodically audit the spending data submitted during one quarter of a fiscal year. AmeriCorps OIG engaged CliftonLarsonAllen LLP to assess the completeness, accuracy, timeliness, and quality of the reported spending data, as well as AmeriCorps' use of the Government-wide financial data standards for the first quarter of FY 2021.

## BACKGROUND

AmeriCorps transitioned to a Federal shared services provider for its financial management and reporting services starting October 1, 2020. The scope of services includes reporting AmeriCorps' financial and award data in compliance with the DATA Act.

AmeriCorps' Senior Accountable Official certifies the reported data through the issuance of an Agency Certification Statement, and the I shared services provider certifies in the DATA Act Broker system on behalf of AmeriCorps. AmeriCorps is primarily responsible for ensuring the integrity and the quality of the data reported, *i.e.*, that it is complete, accurate, and timely.

## WHAT WE FOUND

AmeriCorps' grant and procurement spending data for the first quarter of FY 2021 ranks at the lower end of moderate level for data quality, scoring 72.63 out of a

possible 100 points. Our review found flaws in the timeliness, completeness, and accuracy of the data submissions.

AmeriCorps did not effectively use the government-wide financial data standards established by OMB and Treasury. These deficiencies occurred because AmeriCorps' internal control over the design, implementation, and operating effectiveness of DATA Act reporting and submission is materially deficient. The transition to the shared services provider also created new data issues, which AmeriCorps is still working to resolve, that contributed to the incomplete, inaccurate, and untimely data reported on USASpending.gov.

Government-wide spending data standards were intended to make information about contracts, grants, and other awards transparent to the American people. The incomplete, inaccurate, and untimely data and other information submitted by AmeriCorps impacts the reliability of the information available to the public and the credibility of the U.S. government.

## WHAT WE RECOMMEND

Our eight recommendations to AmeriCorps management include planning and implementing timely actions to correct outstanding accounting and processing issues related to the transition to shared services; updating AmeriCorps' DATA Act Business Process Guide to ensure that the agency uses standardized data elements and Treasury definitions across its business processes, systems, and applications; ensuring compliance with applicable OMB guidance; maintaining adequate documentation to support its contracts and grants awards; implementing controls to require vendor to register upon receiving an award on SAM.gov, and implementing effective internal control over the financial reporting process over DATA Act submissions.



CliftonLarsonAllen LLP  
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**AmeriCorps**

**Performance Audit Report  
AmeriCorps's Compliance under the Digital Accountability and Transparency (DATA) Act  
of 2014**

**Fiscal Year 2021, First Quarter, DATA Act Submission**

**Prepared by:  
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**November 8, 2021**

## Table of Contents

Independent Auditors' Report .....	4
I. Background .....	5
II. Results in Brief.....	5
III. Summary and Evaluation of Management's Comments.....	9
IV. Results in Detail.....	9
A. Exhibit 1 - Non-Statistical Results.....	10
B. Exhibit 2 - Statistical Results.....	12
C. Exhibit 3 – Accuracy of the Dollar Value-Related Data Elements.....	16
D. Exhibit 4 – Errors in Data Elements Not Attributable to AmeriCorps.....	17
APPENDICES	
APPENDIX I – AmeriCorps Management Comment.....	18
APPENDIX II –Results of Statistical Sample Testing by Record and Sampling Methodology.....	19
APPENDIX III – Results for Data Elements Testing .....	21
APPENDIX IV – Comparative Results of Data Elements .....	23
APPENDIX V – Status of Fiscal Year 2019 DATA Act Recommendations .....	25
APPENDIX VI – Objective, Scope, Methodology .....	27
APPENDIX VII – DAIMS Information Flow Diagram .....	31
APPENDIX VIII – Federal Spending Transparency Data Standards .....	32
APPENDIX IX – DATA Act Submission Requirements .....	34
APPENDIX X – CIGIE's Date Anomaly Letter .....	36
APPENDIX XI – Report Distribution List .....	38



## INDEPENDENT AUDITORS' REPORT

Inspector General  
AmeriCorps

At the request of AmeriCorps' Office of Inspector General (OIG), CliftonLarsonAllen LLP (CLA), an independent certified public accounting firm, conducted a performance audit of AmeriCorps compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act). This report represents the results of our performance audit, the objectives of which were to assess (1) the completeness, accuracy, timeliness, and quality of AmeriCorps fiscal year (FY) 2021 first quarter financial and award data submitted for publication on USASpending.gov, and (2) AmeriCorps use of the Government-wide financial data standards established by the Office of Management and Budget (OMB) and the U.S. Department of the Treasury (Treasury).

We conducted our performance audit in accordance with auditing standards generally accepted in the United States of America, as applicable to performance audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, 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.

Overall, our audit determined that AmeriCorps' FY 2021 first quarter data submission was incomplete, inaccurate, and untimely. AmeriCorps also did not effectively use the Government-wide financial data standards established by OMB and Treasury. The government-wide scoring metrics rated AmeriCorps' data submissions as having moderate quality.

We provided a draft of this report to AmeriCorps on November 2, 2021. We obtained management comment on the draft report presented as [Appendix I](#) in this report. In its management comment, AmeriCorps plans to complete a deeper review of the findings and recommendations to further evaluate its post-migration state. Once this work is completed, the agency can issue a formal management decision to each finding and recommendation contained within the report.

Our work did not include an assessment of the sufficiency of internal control over financial reporting or other matters not specifically outlined in the enclosed report. CLA cautions that projecting the results of our performance audit to future periods is subject to the risks that conditions may materially change from their current status. The information included in this report was obtained from AmeriCorps on or before October 15, 2021. We have no obligation to update our report or to revise the information contained herein to reflect events and transactions occurring subsequent to October 15, 2021.

The purpose of this audit report is to report on AmeriCorps FY 2021 first quarter financial and award data for publication on USASpending.gov in compliance with the DATA Act and is not suitable for any other purpose.

CliftonLarsonAllen LLP

Arlington, VA  
November 8, 2021



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## I. BACKGROUND

### A. The DATA Act

The Digital Accountability and Transparency Act of 2014 (DATA Act) requires Federal agencies to report financial and award data in accordance with government-wide data standards. In May 2015, the Office of Management and Budget (OMB) and the U.S. Department of Treasury (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. In May 2017, Treasury began displaying Federal agencies' data on USASpending.gov for taxpayers and policy makers. OMB modified the DATA Act reporting for pandemic relief spending in April 2020<sup>1</sup> by adding 2 data elements from 57 to 59. Also, agencies are required to submit monthly a running total of outlays for each award funded with COVID-19 supplemental relief funds.<sup>2</sup>

### B. AmeriCorps' DATA Act Reporting and Reported Spending

Effective October 1, 2021, AmeriCorps outsourced its financial management and accounting, procurement and travel card services to the Administrative Resource Center (ARC), a shared services provider operated by Treasury. ARC's services include reporting AmeriCorps financial and award data in compliance with the DATA Act. AmeriCorps' Senior Accountable Official (SAO) certifies the report, and ARC submits the certification to the DATA Act Broker on behalf of AmeriCorps. Notwithstanding ARC's role in DATA Act reporting, AmeriCorps remains primarily responsible for ensuring the integrity and the quality of the data reported is complete, accurate, and timely.

### C. Audit Objective

The DATA Act requires the Inspector General of each Federal agency to periodically audit a statistically valid sample of the spending data submitted during one quarter of a fiscal year. AmeriCorps OIG undertook this audit to assess the completeness, accuracy, timeliness, and quality of the reported spending data, as well as AmeriCorps' use of the Government-wide financial data standards.

## II. RESULTS IN BRIEF

AmeriCorps' grant and procurement spending data for the first quarter of FY 2021 ranks at the lower end of moderate level of data quality, scoring 72.63 out of a possible 100 points. See Table 1 below. The moderate score stems from the fact that the data submissions were incomplete, inaccurate, and untimely.

These deficiencies occurred because AmeriCorps did not effectively implement the government-wide financial data standards established by OMB and Treasury. AmeriCorps' internal control over the design, implementation, and operating effectiveness of its DATA Act reporting and submission is materially deficient. In addition, the transition to the federal shared services provider has resulted in many data issues that contributed to the incomplete, inaccurate, and untimely data reported on USASpending.gov that AmeriCorps is continuing to resolve.

Government-wide spending data standards were intended to make information about contracts, grants, and other awards transparent to the American people. The incomplete, inaccurate, and

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<sup>1</sup> OMB Memorandum M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease (COVID-19)*

<sup>2</sup> For the first quarter of FY 2021, AmeriCorps did not receive pandemic relief funding.

untimely financial and non-financial data submitted by AmeriCorps impacts the reliability of the information published to the public and the credibility of the U.S. government.

**Table 1: Quality Assessment Scorecard<sup>3</sup>**

Quality		
Range		Level
0	69.9	Lower
70	84.9	Moderate
85	94.9	Higher
95	100	Excellent

Source: CIGIE FAEC Inspector General Guide to Compliance under the DATA Act

**Incomplete Data:** AmeriCorps procurement and grant award data submitted for posting to USAspending.gov was incomplete. Specifically, some data from AmeriCorps’ financial reporting systems, submitted in File C, could not be found in Files D1 or D2, which were generated from the DATA Broker system based on AmeriCorps’ data submitted to the Federal Procurement Data System – Next Generation (FPDS-NG), and the Financial Assistance Broker Submission (FABS), and vice-versa. We could not obtain an assurance on the completeness of Files C, D1 and D2, and determined that File C was not suitable for sampling. Therefore, we used Files D1 and D2, which contained the procurement and grant award data, respectively, for statistical sampling. Also, AmeriCorps did not report its grant summary data (File B) using the government-wide standard object classes and program activity codes.<sup>4</sup> The object classes and program activity codes reported by AmeriCorps either did not correspond to or could not be found in the authoritative sources.

**Inaccurate Data:** Our audit found unexplained inconsistencies between the grant and procurement information from AmeriCorps’ financial systems (File C), on the one hand, and the information from the DATA Broker consisting of grant awards (File D2) and the procurement awards (File D1). The differences included such basic data elements as the total amount obligated and the performance start and end dates. In some cases, AmeriCorps’ contract and grant award files did not reconcile, have incorrect, or were not kept to substantiate key data elements, such as total funding amounts, obligation amounts, award descriptions, and action type. These errors pertained to the accuracy of funding and obligation amounts totaling \$39,775,750 in absolute value.<sup>5</sup> Further, we found errors in the data regarding award recipients, including the legal name of the parent entity and the congressional district in which it was located; some of these information were supplied by third parties.

**Untimely Data Submissions:** Our audit found instances where AmeriCorps did not submit spending transaction data within 30 days after issuing the award, as required by the Federal Funding Accountability and Transparency Act of 2006 (FFATA) baseline.

<sup>3</sup> The Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Council (FAEC) Inspector General Guide to Compliance under the DATA Act (IG Guide), Section 820 – Quality Assessment Scorecard, includes a scorecard that ranks the quality of spending data into four categories—lower, moderate, higher and excellent—based on specific criteria to be applied by auditors. The scorecard values statistical testing results at a maximum of 60 points and nonstatistical testing results at 40 points.

<sup>4</sup> Object class is a category in a classification system that presents obligations by the items or services purchased by the Federal Government. Each specific object class is defined in OMB Circular A-11, Section 83.6. Program activity is a specific activity or project as listed in the program and financing schedules in the annual budget of the United States Government.

<sup>5</sup> These amounts are not projectable because the statistical sample test was performed on attributes and not on monetary amounts.

**Non-Use of Government-Wide Financial Data Standards:** AmeriCorps did not effectively implement the government-wide financial data standards established by OMB and Treasury and defined in the DATA Act Information Model Schema (DAIMS). AmeriCorps did not provide a mapping of data elements (source system) for the procurement and award data. Also, our test found errors in which the reported “action date” did not correspond to the base award date or to a modification date shown in supporting documentation.

**Internal Control Not Properly Designed, Implemented, or Operating Effectively:** AmeriCorps’ internal control over the design, implementation and operating effectiveness of DATA Act reporting and submission was materially deficient, as follows:

- AmeriCorps attributed many of the data quality issues to the migration to ARC’s shared services platform, effective October 1, 2020. According to AmeriCorps, aspects of the conversion are still in progress. Among the issues:
  - Discrepancies between the appropriations account (File A) and the object class and program activity (File B).
  - Not all grant transactions transferred from AmeriCorps’ old financial reporting system (Momentum) to the new system (Oracle) received a Federal Award Identification Number (FAIN) due to an interface issue.
  - Inadequate quality control in the conversion from the old system to the shared service provider and during the reporting process.
- Unperformed or ineffective reconciliation between the data files submitted by AmeriCorps and the related data files generated from the DATA Broker.
- AmeriCorps received repeated Warning Reports from the DATA Broker of discrepancies between data files but has still not resolved them despite the lapse of time. AmeriCorps continue to research the root cause to develop and implement the appropriate corrective actions.
- AmeriCorps has not acted upon most of the FY 2019 DATA Act audit recommendations. Four of the seven recommendations remain open. We closed two of the three remaining recommendations as moot, due to AmeriCorps’ transition to ARC. We also found that AmeriCorps had no corrective action plans (CAPs) for some recommendations and that some CAPs did not adequately address the recommendations to which they related. In general, the CAPs were summary in nature and did not specify the interim steps or milestones. Moreover, AmeriCorps did not provide the documentation to support management’s conclusion that some recommendations were fully or partially resolved. See [Appendix V](#) for more details.
- AmeriCorps could not provide supporting documentation, such as contracts, or the contract files did not contain sufficient information for verification. Specifically, AmeriCorps was not able to locate the contract files for a negative \$1,559,740 and a positive \$500,000 contract modification. Therefore, we were unable to validate timeliness for all 41 data elements and accuracy for 25 of the 41 data elements required to be tested against the information on the contract files.

In another instance, AmeriCorps could not provide the contract file to support the Current Total Value Awarded (TVA) data element in File D1 of \$5,478,627.50. The entire amount of \$5,478,627.50 in File D1 is therefore noted as an exception. Lastly, AmeriCorps could not provide the contract file to support the Potential TVA per File D1 of \$24,366,726. The entire amount of \$24,366,726 in File D1 is therefore noted as an exception.

## Recommendations

We recommend that AmeriCorps:

1. Develop and implement a plan of corrective actions to promptly address outstanding accounting and processing issues related to the transition to ARC. These issues include capturing all Federal Award Identification Numbers from Momentum in Oracle to ensure completeness of all data transferred; correcting invalid object class and program activity codes; and reconciling and validating balances between the old accounting system and the new accounting system. **(New)**
2. Update the DATA Act Business Process Guide to include documenting the data inventory/mapping for Files A, B, C, D1 and D2 to ensure that standardized data elements and OMB and Treasury definitions per the DATA Act Information Model Schema (DAIMS) are used across AmeriCorps business processes, systems, and applications; identify the appropriate source systems where the data resides; and identify gaps. **(Modified Repeat)**
3. Work with ARC to ensure correct and complete Object Class and Program Activity codes are programmed in the source systems in accordance with OMB A-11, Section 83. **(Modified Repeat)**
4. Establish and implement processes to reconcile and maintain adequate documentation of the reconciliation of the data file linkages. In addition, the processes should include performing monthly completeness, accuracy, and timeliness tests of the data elements using the Inspector General Guide as an internal control monitoring system. **(New)**
5. Establish and comply with a timeliness standard for resolving DATA Broker warnings addressing data quality issues. Detailed corrective actions with milestones, deadlines, and responsible staff should be established. **(New)**
6. Establish and implement effective internal control to ensure that adequate documentation is maintained and is readily available to support procurement contracts and financial assistance awards (grants). **(New)**
7. Establish and implement controls to require that awardees (financial and procurement) register in SAM at the time of award. **(New)**
8. Develop, document, and implement a process to ensure that de-obligations of grants with canceled funds are reported to Financial Assistance Broker System (FABS), when they occur and not when they are administratively closed-out. **(Repeat)**

### **III. SUMMARY AND EVALUATION OF MANAGEMENT’S COMMENTS**

Management did not specify agreement or disagreement to each finding and recommendation due to the short response period. However, they plan to complete a deeper review of the findings and recommendations to further evaluate their post-migration state. Once this work is completed, AmeriCorps will issue a formal Management Decision to each finding and recommendation contained within the report. The OIG will follow-up with AmeriCorps on its Management Decision six months after the issuance of this report. Management’s comments can be found in [Appendix I](#) of this report.

### **IV. RESULTS IN DETAIL**

The results in detail are presented in the Exhibits.

## Exhibit 1 – Non-Statistical Results

The non-statistical testing analyzes the completeness, timeliness and accuracy of DATA Act submissions by verifying the agency certification and submission timeliness; the linkages between different summary-level financial data in File A (Appropriations Account) and File B (Object Class and Program Activity); the linkages between the reportable record-level data in File C (Award Financial) and the detailed information in File D1 (Award – Procurement) and File D2 (Award - Financial Assistance).

### **Timeliness of the Agency DATA Act Submission**

AmeriCorps' submission of the Fiscal Year 2021 first quarter data was timely. The SAO certified the data timely. To be considered timely, it had to be submitted and certified within 45 days of quarter end.

### **Completeness of Summary-Level Data for Files A (Appropriations Account) and B (Object Class and Program Activity)**

Completeness of the agency submission is defined as transactions and events that should have been recorded are recorded in the proper period. The summary level data in File A matched AmeriCorps' Government-wide Treasury Account Symbol (GTAS) SF-133 without error. The summary level data in File B agreed to the Treasury Account Symbols (TASs) listed in File A, and all TASs in File A are accounted for in File B without error.

However, based on the summary-level reconciliation and test of linkages for Files A and B, we identified the following variances/exceptions that have an adverse impact on the overall quality of the DATA Act submission:

- a. The procurement and grant awards summarized by object class and program activity amounts in File B were lower by \$470,750 for obligations incurred, higher by \$523,369 for gross outlays, and lower by \$280,505 in the de-obligation amount when compared to File A.

AmeriCorps management indicated the variances are due to manual adjustments made outside of the Oracle Financial software creating differences between the two files. The manual adjustments were made to the GTAS file since the GTAS data did not match Oracle at the attribute level causing issues for DATA Act reporting. Although management confirmed that File A has the correct amounts, we could not validate management's confirmation.

- b. In matching the object class codes from File B to the OMB codes<sup>6</sup>, File B contained 60 transactions without budget object class (BOC) codes. Management explained that these transactions were due to the conversion of the agency financial system to ARC where items brought over from Momentum<sup>7</sup> to Oracle did not include a valid BOC. We also noted three Program Activity Names and Codes in File B that did not exist in the MAX Collect Repository.<sup>8</sup>

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<sup>6</sup> OMB A-11, Preparation, Submission, and Execution of the Budget (July 1, 2016); Section 83 of OMB A-11 can be found at [https://obamawhitehouse.archives.gov/sites/default/files/omb/assets/a11\\_current\\_year/s83.pdf](https://obamawhitehouse.archives.gov/sites/default/files/omb/assets/a11_current_year/s83.pdf)

<sup>7</sup> Momentum is the legacy financial system that houses part of AmeriCorps' financial information that gets interfaced into BFS/ARC's Oracle system on a nightly batch transaction.

<sup>8</sup> OMB Budget DATA Request 17-09 is the authoritative source for program activity for purposes of DATA Act submissions (CIGIE Guide 640.04e)

## Exhibit 1 – Non-Statistical Results

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

All linkages from File C to File B by the TAS, object class, and program activity data elements existed in File B. However, the linkages from File C to File B and/or File C to Files D1/D2 did not work properly. Award Identification (Award ID) Numbers in File C for procurements and grants did not exist in File D1 (Award Procurement) or File D2 (Award Grants), and vice versa. Generally, Award ID Numbers that exist in File C should also exist in Files D1 or D2, and vice-versa.

AmeriCorps attributed many of the data quality issues to the migration to ARC's Oracle. AmeriCorps Broker Warnings Report's Corrective Action Plan also showed several discrepancies between File C and D1 and D2 where AmeriCorps indicated the issues are related to the interface from Momentum to Oracle. AmeriCorps is still working on resolving the configuration issues with CGI<sup>9</sup> and ARC. Due to the fact that File C comes from Oracle, we concluded that File C was not suitable for sampling and used Files D1 and D2 for sampling in accordance with the IG Guide<sup>10</sup>. We also identified instances where obligation amounts for Award ID Numbers that exists in both files did not agree. We determined that the exceptions/errors have an adverse impact on the overall quality of the DATA Act submission.

The errors or exceptions are summarized below:

**Error 1:** Two procurement (PIIDs) where the obligation amounts in File C and File D1 did not agree. The total difference is \$1,413,169 in absolute value.

**Error 2:** Grant obligation amounts for 111 FAINs in File C did not agree with same FAINs in File D2. The total difference noted in the obligation amount associated with these FAINs are \$6,055,308 in absolute value.

**Error 3:** One PIID in File C with an obligation amount of \$15,989 was not included in File D1.

**Error 4:** Twelve procurements (PIIDs) in File D1 were not included in File C. The total obligation amount associated with these PIIDs are \$2,818,286 in absolute value.

**Error 5:** 1,464 FAINs (award transactions) in File C were not included in File D2. The total obligation amount associated with these FAINs are \$130,586,770 in absolute value.

### COVID-19 Outlay Testing – Non-Statistical Sample

AmeriCorps did not have COVID-19 spending for FY 2021 first quarter; therefore, no test could be performed.

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<sup>9</sup> CGI is the service provider for Momentum, AmeriCorps previous financial system.

<sup>10</sup> GIGIE FAEC IG Guide, Section 650.07 states if File C is not suitable for sampling, a single sample should be derived from combining Files D1 and D2

## Exhibit 2 – Statistical Results

### Data Elements Analysis

The statistical results section is related to the testing of the data elements attributes for completeness, accuracy, and timeliness. The analysis results is shown in [Appendix III](#). This analysis sorts the results by the accuracy error rate in descending order to provide stakeholders with easy to discern information regarding which data elements were determined to have the highest instances of error. We also included the results of the statistical sample testing by record in [Appendix II](#).

### Completeness – Actual Error Rate

The actual error rate for the completeness of the data elements is 6.02%.<sup>11</sup> A data element was considered complete if the required data element that should have been reported was reported.

### Timeliness – Actual Error Rate

The actual error rate for the timeliness of the data element is 12.34%.<sup>12</sup> The timeliness of data elements was based on the reporting schedules defined by the procurement and financial assistance requirements [FFATA, Federal Acquisition Regulation (FAR), FPDS-NG, FABS), and DAIMS].

### Accuracy – Actual Error Rate/Projected Error Rate

The actual error rate for the accuracy of the data elements is 14.58%.<sup>13</sup> A data element was considered accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DAIMS, Reporting Submission Specification (RSS), Interface Definition Document (IDD), and the online data dictionary, and agree with the authoritative source records.

### Overall Results

AmeriCorps did not effectively use government-wide financial data standards established by OMB and Treasury. Specifically, in our testing of the detailed record-level data elements, we found errors described below including exceptions where the “action date” data element as a date other than the base award date or the modification date (as defined in the DAIMS) and other errors. Also, AmeriCorps had not identified, linked by common identifiers, all of the data elements in its procurement, financial, and grants systems as defined in DAIMS. Moreover, AmeriCorps did not provide a mapping of the data elements (source systems) for the procurement and grant awards.

Further, risks were not directly discussed in AmeriCorps’ Data Quality Plan (DQP). However, in AmeriCorps’ annual risk assessment, it assessed the DATA Act quarterly reporting as high risk. The results of our statistical testing are consistent with the risks identified in the AmeriCorps’ DQP.

The following errors were identified during the test of the detailed record-level data elements.

**Error 6:** Two PIIIDs should not have been included as procurement data recorded in the FPDS-NG. AmeriCorps noted a \$14,113 contract created by General Services Administration (GSA) that should

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<sup>11</sup> Error rate of 6.02% with 95% confidence interval (1.82%, 14.06%) for a margin of error of 6.12%, considering the sampling design and the stratified nature of the data by file type.

<sup>12</sup> Error rate of 12.34% with 95% confidence interval (5.39%, 23.09%) for a margin of error of 8.85%, considering the sampling design and the stratification by D1 and D2 file types.

<sup>13</sup> Error rate of 14.58% with 95% confidence interval (10.10%, 20.10%) for a margin of error of 5%, considering the sampling design and the stratification by D1 and D2 file types.

## Exhibit 2 – Statistical Results

not have been included in the FPDS-NG procurement data. As a result, AmeriCorps could not provide the contract file. In another instance, AmeriCorps was not able to provide explanations on why contract record valued at \$778,870 was included. During their data migration process to ARC, AmeriCorps identified that FPDS-NG inadvertently created this invalid contract record. AmeriCorps stated that this will be corrected by removing the data from the FPDS-NG, but as of the report date, the data has not been removed. The errors in these two samples impact all 41 government-data elements relevant to File D1<sup>14</sup>.

**Error 7:** AmeriCorps did not retain two procurement contract files to support the various data elements in File D1. AmeriCorps was not able to locate the contract files for a negative \$1,559,740 and a positive \$500,000 contract modification. Therefore, we were unable to validate timeliness for all 41 data elements and accuracy for 25 of the 41 data elements required to be tested against the information on the contract files. In addition, the PIID for the \$500,000 modification did not exist in File C, generated from AmeriCorps' financial system.

**Error 8:** Two PIIDs' Ultimate Parent Legal Entity Name did not agree with SAM.gov. For two contract modifications, we noted that the Ultimate Parent Legal Entity Name in File D1 did not agree with the Ultimate Parent Entity name in SAM.gov. The Ultimate Parent Unique Identifier (ID) is used to perform the search on the SAM.gov website. However, due to these discrepancies of the Ultimate Parent Entity Name, we were unable to validate the accuracy of the Ultimate Parent Unique IDs as well in SAM.gov. Exceptions noted on the Ultimate Parent information will impact the accuracy attribute for data elements (3 and 4). However, these exceptions are not within AmeriCorps' control as AmeriCorps does not have the ability to update SAM.gov. Instead, it is the responsibility of the vendor to update the information in SAM.gov.

**Error 9:** The Legal Entity Congressional District data element for two procurements (PIIDs) was blank despite being a required data element for awardee or recipient located in the United States (U.S.). The Legal Entity Congressional District is a required data element unless the awardee or recipient is located in a foreign country.<sup>15</sup> Despite the awardee or recipient's location being in the U.S., the Legal Entity Congressional District entries were blank for two contracts.

**Error 10:** The Current Total Value Awarded (TVA) data element for two procurements in File D1 did not agree to the Total Value Awarded per AmeriCorps' contract files. AmeriCorps' contract files did not contain support for \$5,808,208 in current total value awarded data elements reported in File D1. Specifically, one contract file supported an award value of \$329,580, which was \$329,580 less than the Current TVA in File D1 value of \$659,161. In another instance, AmeriCorps could not provide the contract file to support the Current TVA in File D1 of \$5,478,628. The entire amount of \$5,478,628 in File D1 is therefore noted as an exception.

**Error 11:** The Potential Value of Award data element for two procurements in File D1 did not agree to the Potential Value of Award in the contract file. AmeriCorps did not have support for \$24,696,306 in potential value of award data elements recorded in File D1. Specifically, one contract file value of

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<sup>14</sup> CIGIE FAEC IG Guide, Appendix 4 – Mapping of Data Elements (December 4, 2020).

<sup>15</sup> Source: File D1 Crosswalk (Attachment 1 of the CIGIE FAEC IG Guide).

## Exhibit 2 – Statistical Results

\$329,580 was \$329,580 less than the Potential TVA per File D1 of \$659,161. In another instance, AmeriCorps could not provide the contract file to support the Potential TVA per File D1 of \$24,366,726. The entire amount of \$24,366,726 in File D1 is therefore noted as an exception.

**Error 12:** AmeriCorps did not provide supporting documentation for the Award Description in File D2 for two grant awards modifications in the amount of \$1,018. Therefore, we were unable to validate the accuracy of the Award Description data element.

**Error 13:** Twenty-two grant awards in File D2 included FAINs Action Date that did not agree to the date of when the Notice of Grant Award (NGA) was signed.

**Error 14:** Nineteen grant awards in File D2 had total funding amount and Federal action obligation amount that did not agree to the award amount on the NGA in the amount of \$2,664,773 (absolute value).

**Error 15:** One grant award in File D2 contained a FAIN's period of performance (PoP) Start and End Dates that did not agree to the PoP dates in the NGA.

**Error 16:** Two grant awards (FAINs' financial assistance spending data) were not reported in a timely manner<sup>16</sup> to USASpending.gov. In one instance, the financial assistance spending data was submitted to USASpending.gov 32 days after the award issuance date. In another instance, the financial assistance spending data was submitted 31 days after the award issuance date.

**Error 17:** Eighteen grant awards contained blank (18) Ultimate Parent Unique Identifier (ID) and/or the Ultimate Parent Legal Entity Name data elements in File D2. This error is not within AmeriCorps' control as AmeriCorps does not have the ability to update SAM.gov. Instead, it is the responsibility of the vendor to update this information in SAM.gov.

**Error 18:** We could not validate the accuracy of the Ultimate Parent Unique ID and/or the Ultimate Parent Legal Entity Name in two grant awards. This error is not within AmeriCorps' control as AmeriCorps does not have the ability to update SAM.gov. Instead, it is the responsibility of the vendor to update this information in SAM.gov.

**Error 19:** Two grant awards included Awardee Legal Entity Name data element that did not agree to the Legal Entity Name in SAM.gov. This error is not within AmeriCorps' control as AmeriCorps does not have the ability to update SAM.gov. Instead, it is the responsibility of the vendor to update this information in SAM.gov.

**Error 20:** Seven grant awards included FAINs' Legal Entity Address data elements that did not agree to the Legal Entity Address in SAM.gov. This error is not within AmeriCorps' control as AmeriCorps does not have the ability to update SAM.gov. Instead, it is the responsibility of the vendor to update this information in SAM.gov.

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<sup>16</sup> The FFATA set a baseline requirement that financial assistance spending data must be reported to and posted on USASpending.gov no later than 30 days after an award is issued. The CIGIE FAEC IG Guide states the reported date which is the Last Modified Date in File D2 must be within 30 calendar days after the date of the award.

## Exhibit 2 – Statistical Results

**Error 21:** One grant award included a FAIN Legal Entity Congressional District data element that did not agree to the Congressional District in [www.House.gov](http://www.House.gov).

**Error 22:** Thirty-two grant awards included incorrect FAINs' primary place of performance congressional district codes.

**Error 23:** AmeriCorps did not provide supporting documentation to test the accuracy of the Action Type data elements for two grant awards.

### Exhibit 3 – Accuracy of the Dollar Value-Related Data Elements

The summary of errors pertaining to the accuracy of dollar-value related data elements based on absolute value to capture the magnitude of any deviations as a result of the errors. These amounts are not projectable because the statistical sample test was performed on attributes and not on monetary amounts.

Accuracy of Dollar-Value Related Data Elements								
PIID/ FAIN	Data Element		Accurate	Not Accurate	N/A <sup>17</sup>	Total Tested	Error Rate	Absolute Value of Errors
PIID	DE 13	Federal Action Obligation	3	4	0	7	57%	\$ 793,982.85
PIID	DE 14	Current Total Value of Award	2	5	0	7	71%	\$ 7,382,060.98
PIID	DE 15	Potential Total Value of Award	2	5	0	7	71%	\$ 26,270,159.15
FAIN	DE 11	Amount of Award	24	19	0	43	44%	\$ 2,664,773.27
FAIN	DE 13	Federal Action Obligation	24	19	0	43	44%	\$ 2,664,773.27
<b>Total</b>			<b>55</b>	<b>52</b>	<b>0</b>	<b>107</b>		<b>\$ 39,775,749.52</b>

<sup>17</sup> N/A means whether there are sample items that were not applicable when testing the DE.

## Exhibit 4 – Errors in Data Elements Not Attributable to AmeriCorps

### Analysis of Errors in Data Elements Not Attributable to AmeriCorps

There are instances where errors are caused by external third parties other than AmeriCorps. The error in the data element tests is caused by system issues between the DATA Act Broker when pulling data from third party systems, such as SAM; which is outside of AmeriCorps’ control.

For example, awardee input is the source for SAM population, and it is difficult for AmeriCorps to be aware of all mismatches between SAM and the FPDS-NG. An issue due to this process is that awardees of AmeriCorps procurements and grants are not keeping their demographic data current within SAM. Although the agency entered data into FPDS-NG, what data are pulled from SAM and/or the DATA Act Broker also contribute to mismatches between the data elements. The errors below were caused by an entity other than AmeriCorps. See Errors 8, 17 through 22 for more descriptions of the exceptions that were included in the statistical results and impacted the Quality Scorecard.

Errors in Data Elements Not Attributable to the Agency			
PIID/ FAIN	Data Element		Attributed To
PIID	DE 1	Awardee/Recipient Legal Entity Name	Treasury’s DATA Act Broker Extracting from FABS
FAIN	DE 1	Awardee/Recipient Legal Entity Name	FPDS-NG Extracting from SAM
FAIN	DE 3 DE 4	Ultimate Parent Unique Identifier Ultimate Parent Legal Entity Name	Treasury’s DATA Act Broker Extracting from FABS
PIID	DE 3 DE 4	Ultimate Parent Unique Identifier Ultimate Parent Legal Entity Name	FPDS-NG Extracting from SAM
FAIN	DE 5	Legal Entity Address	Treasury’s DATA Act Broker Extracting from FABS
FAIN	DE 6	Legal Entity Congressional District	Treasury’s DATA Act Broker Extracting from FABS
FAIN	DE 31	Primary Place of Performance Congressional District	Treasury’s DATA Act Broker Extracting from FABS

## Appendix I – AmeriCorps Management Comment



**TO:** Monique Colter, Assistant Inspector General for Audits

**FROM:** Malena Brookshire, Chief Financial Officer

**SUBJECT:** Request for Comments on the Office of Inspector General's (OIG) Draft Report: Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency Act of 2014 (DATA Act), FY 2021 DATA Act Audit Draft Report

**DATE:** November 5, 2021

This memo responds to the OIG's November 2, 2021 memo requesting comments on the subject draft report. AmeriCorps recognizes that work remains to be done to improve upon the agency's rating of "moderate."

AmeriCorps was provided with a very short window of time to issue management comments to the draft report. The agency takes the findings and recommendations within the draft report seriously. AmeriCorps plans to complete a deeper review of the findings and recommendations in the final report and to further evaluate its post-migration state. Once this work is completed, the agency can issue a formal Management Decision to each finding and recommendation contained within the report.

AmeriCorps looks forward to making steady progress to address findings and recommendations in the years ahead to ensure the public receives timely, complete, and accurate information.

**CC:**

Malcom Coles, Acting Chief Executive Officer  
Jenny Mauk, Chief of Staff  
Gina Cross, Chief Operating Officer  
Pape Cissé, Chief Information Officer  
Andrea Gibbons, Chief Data Officer  
Jill Graham, Chief Risk Officer  
Fernando Laguarda, General Counsel  
Lisa Bishop, Director of Office of Grants Administration  
Priscila Susi, Director of Accounting and Financial Management Services  
Rachel Turner, Audits & Investigations Program Manager  
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## Appendix II –Results of Statistical Sample Testing by Record and Sampling Methodology

The table below shows the number of data elements tested for each record, and the number of exceptions and the percentage of exceptions per record. We selected a sample of 50 records and tested 1,961 data elements. The Summary Results by Data Elements testing is in [Appendix III](#).

Sample Record #	Total # DEs	# Incomplete		# Inaccurate		# Untimely	
		Count	Percentage	Count	Percentage	Count	Percentage
1	41	0	0.00%	25	60.98%	41	100.00%
2	41	41	100.00%	41	100.00%	41	100.00%
3	40	0	0.00%	2	5.00%	0	0.00%
4	40	1	2.50%	3	7.50%	0	0.00%
5	40	1	2.50%	4	10.00%	0	0.00%
6	41	41	100.00%	41	100.00%	41	100.00%
7	41	0	0.00%	25	60.98%	41	100.00%
8	39	0	0.00%	2	5.13%	0	0.00%
9	39	0	0.00%	0	0.00%	0	0.00%
10	39	0	0.00%	1	2.56%	0	0.00%
11	39	0	0.00%	0	0.00%	0	0.00%
12	39	2	5.13%	2	5.13%	0	0.00%
13	39	0	0.00%	3	7.69%	0	0.00%
14	39	0	0.00%	2	5.13%	0	0.00%
15	39	0	0.00%	1	2.56%	0	0.00%
16	39	0	0.00%	3	7.69%	0	0.00%
17	39	2	5.13%	2	5.13%	0	0.00%
18	39	0	0.00%	3	7.69%	0	0.00%
19	39	2	5.13%	3	7.69%	0	0.00%
20	39	0	0.00%	1	2.56%	0	0.00%
21	39	2	5.13%	2	5.13%	0	0.00%
22	39	1	2.56%	1	2.56%	0	0.00%
23	39	0	0.00%	4	10.26%	0	0.00%
24	39	0	0.00%	3	7.69%	0	0.00%
25	39	2	5.13%	3	7.69%	0	0.00%
26	39	2	5.13%	7	17.95%	39	100.00%
27	39	0	0.00%	4	10.26%	39	100.00%
28	39	0	0.00%	4	10.26%	0	0.00%
29	39	0	0.00%	4	10.26%	0	0.00%
30	39	0	0.00%	3	7.69%	0	0.00%
31	39	1	2.56%	5	12.82%	0	0.00%
32	39	2	5.13%	5	12.82%	0	0.00%
33	39	0	0.00%	3	7.69%	0	0.00%
34	39	2	5.13%	3	7.69%	0	0.00%
35	39	2	5.13%	5	12.82%	0	0.00%
36	39	0	0.00%	3	7.69%	0	0.00%
37	39	0	0.00%	0	0.00%	0	0.00%

## Appendix II –Results of Statistical Sample Testing by Record and Sampling Methodology

Sample Record #	Total # DEs	# Incomplete		# Inaccurate		# Untimely	
38	39	0	0.00%	1	2.56%	0	0.00%
39	39	0	0.00%	1	2.56%	0	0.00%
40	39	2	5.13%	2	5.13%	0	0.00%
41	39	0	0.00%	3	7.69%	0	0.00%
42	39	2	5.13%	2	5.13%	0	0.00%
43	39	0	0.00%	3	7.69%	0	0.00%
44	39	2	5.13%	4	10.26%	0	0.00%
45	39	2	5.13%	3	7.69%	0	0.00%
46	39	2	5.13%	2	5.13%	0	0.00%
47	39	2	5.13%	6	15.38%	0	0.00%
48	39	2	5.13%	7	17.95%	0	0.00%
49	39	0	0.00%	5	12.82%	0	0.00%
50	39	0	0.00%	4	10.26%	0	0.00%
<b>Total Errors</b>		<b>118</b>		<b>266</b>		<b>242</b>	
<b>Error Rate<sup>18</sup></b>		<b>5.84%</b>		<b>13.30%</b>		<b>12.00%</b>	

**Table 4: Summary Results of PIIDs and FAINs Testing**

### Sampling methodology

To complete our testing, we selected a statistical sample from File D1 and File D2. Our sampling methodology was based on IG Guidance Appendix 5, Technical Statistical Sampling Technique. The IG Guide (Section 740) indicated that the estimated percentage of error rate in the population to be sampled will be determined based on the results of the November 2019 and subsequent testing of the DATA Act information, and additional information that the IG has accumulated related to the agency’s internal controls and corrective actions from previous audits. If all error rates are less than 20%, then a 20% expected error rate should be used. CLA used the expected error rate of 20% based on the results of November 2019 DATA Act audit report. We statistically selected 50 records reported from Files D1 and D2 out of 191 records using the following parameters to calculate our randomly selected sample size:

- Population size of 191 records
- Confidence level<sup>19</sup> of 95%
- Expected error rate<sup>20</sup> of 20%
- Margin of error of 5%<sup>21</sup>

<sup>18</sup> The error rates shown in this table were automatically formula calculated in the spreadsheet included in the IG Guide Appendix 6, *Testing Worksheets-Statistical Sample*. CLA’s statistician error rate results using Clopper-Pearson (exact) confidence limits taking into account the sampling design and the stratified nature of the data by file type are slightly different. CLA’s error rates were 6.02% for completeness, 14.58% for accuracy, and 12.34% for timeliness. CLA used the error rates calculated by our statistician as input in the quality scorecard.

<sup>19</sup> Confidence Level – the probability that a confidence interval produced by sample data contains the true population error; set at 95 percent.

<sup>20</sup> CIGIE FAEC IG Guide Footnote 24 (page 20), “if all error rates from FY 2019 are less than 20%, then a 20% expected error rate should be used.”

<sup>21</sup> CIGIE FAEC IG Guide footnotes 41 and 42 (page 50), “for attribute variables in classic variable sampling, we consider a margin of error less than or equal to plus or minus 15 percentage points at the 95% level of confidence to be of sufficient reliability to report out on.”

## Appendix III – Results for Data Elements Testing

The table below summarizes the results of our data element testing<sup>22</sup>. Results are sorted in descending order by accuracy error rate. This table is based on the result of our testing of 50 records in AmeriCorps’ FY 2021 first quarter DATA Act submission.

AmeriCorps Results for the Data Elements								
Accuracy (A), Completeness (C), Timeliness (T)								
Data Element No.	Data Element Name	Number of Errors in Samples			Total Samples Tested	Sample Error Rate <sup>23</sup>		
		A	C	T		A	C	T
14	Current Total Value of Award <sup>1</sup>	5	2	4	7	71%	29%	57%
15	Potential Total Value of Award <sup>1</sup>	5	2	4	7	71%	29%	57%
24	Parent Award ID Number <sup>1</sup>	4	2	4	7	57%	29%	57%
28	Period of Performance Potential End Date <sup>1</sup>	4	2	4	7	57%	29%	57%
29	Ordering Period End Date <sup>1</sup>	4	2	4	7	57%	29%	57%
163	National Interest Action <sup>1</sup>	4	2	4	7	57%	29%	57%
25	Action Date	26	2	6	50	52%	4%	12%
4	Ultimate Parent Legal Entity Name	25	20	6	50	50%	40%	12%
3	Ultimate Parent Unique Identifier	24	18	6	50	48%	36%	12%
13	Federal Action Obligation	23	2	6	50	46%	4%	12%
11	Amount of Award <sup>2</sup>	19	0	2	43	44%	0%	5%
31	Primary Place of Performance Congressional District	19	2	6	50	38%	4%	12%
17	NAICS Code <sup>1</sup>	2	2	4	7	29%	29%	57%
18	NAICS Description <sup>1</sup>	2	2	4	7	29%	29%	57%
5	Legal Entity Address	12	2	6	50	24%	4%	12%
6	Legal Entity Congressional District	5	4	6	50	10%	8%	12%
23	Award Modification / Amendment Number	5	2	6	50	10%	4%	12%
26	Period of Performance Start Date	5	2	6	50	10%	4%	12%
27	Period of Performance Current End Date	5	2	6	50	10%	4%	12%
1	Awardee/Recipient Legal Entity Name	4	2	6	50	8%	4%	12%
2	Awardee/Recipient Unique Identifier	4	2	6	50	8%	4%	12%
7	Legal Entity Country Code	4	2	6	50	8%	4%	12%

<sup>22</sup> Source of table is CIGIE FAEC IG Guide, Appendix 8, Example Listing of Standardized Data Elements Reporting.

<sup>23</sup> The error rates do not reflect projected error rates to the population, but error rates from the sample alone.

## Appendix III – Results For Data Elements

AmeriCorps Results for the Data Elements								
Accuracy (A), Completeness (C), Timeliness (T)								
Data Element No.	Data Element Name	Number of Errors in Samples			Total Samples Tested	Sample Error Rate <sup>23</sup>		
		A	C	T		A	C	T
8	Legal Entity Country Name	4	2	6	50	8%	4%	12%
16	Award Type	4	2	6	50	8%	4%	12%
22	Award Description	4	2	6	50	8%	4%	12%
30	Primary Place of Performance Address	4	2	6	50	8%	4%	12%
32	Primary Place of Performance Country Code	4	2	6	50	8%	4%	12%
33	Primary Place of Performance Country Name	4	2	6	50	8%	4%	12%
34	Award ID Number	4	2	6	50	8%	4%	12%
36	Action Type	4	2	6	50	8%	4%	12%
38	Funding Agency Name	2	2	6	50	4%	4%	12%
39	Funding Agency Code	2	2	6	50	4%	4%	12%
40	Funding Sub Tier Agency Name	2	2	6	50	4%	4%	12%
41	Funding Sub Tier Agency Code	2	2	6	50	4%	4%	12%
42	Funding Office Name	2	2	6	50	4%	4%	12%
43	Funding Office Code	2	2	6	50	4%	4%	12%
44	Awarding Agency Name	2	2	6	50	4%	4%	12%
45	Awarding Agency Code	2	2	6	50	4%	4%	12%
46	Awarding Sub Tier Agency Name	2	2	6	50	4%	4%	12%
47	Awarding Sub Tier Agency Code	2	2	6	50	4%	4%	12%
48	Awarding Office Name	2	2	6	50	4%	4%	12%
49	Awarding Office Code	2	2	6	50	4%	4%	12%
12	Non-Federal Funding Amount <sup>2</sup>	0	0	2	43	0%	0%	5%
19	CFDA Number <sup>2</sup>	0	0	2	43	0%	0%	5%
20	CFDA Title <sup>2</sup>	0	0	2	43	0%	0%	5%
35	Record Type <sup>2</sup>	0	0	2	43	0%	0%	5%
37	Business Types <sup>2</sup>	0	0	2	43	0%	0%	5%

Footnotes

<sup>1</sup>Applicable only to PIID (contract) samples.

<sup>2</sup>Applicable only to FAIN (grant) samples.

## Appendix IV – Comparative Results for Data Elements

The table below identifies the error rate by data element from the FY2019 and FY2021 audit results. The information is being provided for illustrative purposes only and may not necessarily be indicative of actual percent change based on differences in testing procedures such as population size, sample methodology, quarter tested, file tested, and changes to data definition standards.

AmeriCorps Comparative Results for Data Elements <i>Based on Accuracy Error Rate in Descending Order</i>			Error Rate	Error Rate	
DE No.	File	Data Element Name	2021 Q1	2019 Q1	% Change
14	D1	Current Total Value of Award <sup>1</sup>	71.43%	0.0%	71.43%
15	D1	Potential Total Value of Award <sup>1</sup>	71.43%	0.0%	71.43%
24	D1	Parent Award ID Number <sup>1</sup>	57.14%	0.0%	57.14%
28	D1	Period of Performance Potential End Date <sup>1</sup>	57.14%	0.0%	57.14%
29	D1	Ordering Period End Date <sup>1</sup>	57.14%	0.0%	57.14%
25	D1&D2	Action Date	52.00%	0.0%	52.00%
4	D1&D2	Ultimate Parent Legal Entity Name	50.00%	12.9%	37.10%
3	D1&D2	Ultimate Parent Unique Identifier	48.00%	0.0%	48.00%
13	D1&D2	Federal Action Obligation	46.00%	9.5%	36.48%
11	D2	Amount of Award <sup>2</sup>	44.19%	0.0%	44.19%
31	D1&D2	Primary Place of Performance Congressional District	38.00%	0.0%	38.00%
17	D1	NAICS Code <sup>1</sup>	28.57%	0.0%	28.57%
18	D1	NAICS Description <sup>1</sup>	28.57%	0.0%	28.57%
5	D1&D2	Legal Entity Address	24.00%	0.0%	24.00%
6	D1&D2	Legal Entity Congressional District	10.00%	0.0%	10.00%
23	D1&D2	Award Modification/Amendment Number	10.00%	0.0%	10.00%
26	D1&D2	Period of Performance Start Date	10.00%	0.0%	10.00%
27	D1&D2	Period of Performance Current End Date	10.00%	0.0%	10.00%
1	D1&D2	Awardee/Recipient Legal Entity Name	8.00%	0.0%	8.00%
2	D1&D2	Awardee/Recipient Unique Identifier	8.00%	0.0%	8.00%
7	D1&D2	Legal Entity Country Code	8.00%	0.0%	8.00%
8	D1&D2	Legal Entity Country Name	8.00%	0.0%	8.00%
16	D1&D2	Award Type	8.00%	0.0%	8.00%
22	D1&D2	Award Description	8.00%	8.9%	-0.89%
30	D1&D2	Primary Place of Performance Address	8.00%	0.0%	8.00%
32	D1&D2	Primary Place of Performance Country Code	8.00%	0.0%	8.00%
33	D1&D2	Primary Place of Performance Country Name	8.00%	0.0%	8.00%
34	D1&D2	Award ID Number (PIID/FAIN)	8.00%	0.0%	8.00%
36	D1&D2	Action Type	8.00%	6.7%	1.33%
38	D1&D2	Funding Agency Name	4.00%	0.0%	4.00%
39	D1&D2	Funding Agency Code	4.00%	0.0%	4.00%
40	D1&D2	Funding Sub Tier Agency Name	4.00%	0.0%	4.00%
41	D1&D2	Funding Sub Tier Agency Code	4.00%	0.0%	4.00%
42	D1&D2	Funding Office Name	4.00%	0.0%	4.00%
43	D1&D2	Funding Office Code	4.00%	0.0%	4.00%
44	D1&D2	Awarding Agency Name	4.00%	0.0%	4.00%

## Appendix IV – Comparative Results for Data Elements

<b>AmeriCorps Comparative Results for Data Elements</b> <i>Based on Accuracy Error Rate in Descending Order</i>			<b>Error Rate</b>	<b>Error Rate</b>	
<b>DE No.</b>	<b>File</b>	<b>Data Element Name</b>	<b>2021 Q1</b>	<b>2019 Q1</b>	<b>% Change</b>
45	D1&D2	Awarding Agency Code	4.00%	0.0%	4.00%
46	D1&D2	Awarding Sub Tier Agency Name	4.00%	0.0%	4.00%
47	D1&D2	Awarding Sub Tier Agency Code	4.00%	0.0%	4.00%
48	D1&D2	Awarding Office Name	4.00%	33.3%	-29.33%
49	D1&D2	Awarding Office Code	4.00%	33.3%	-29.33%
12	D2	Non-Federal Funding Amount <sup>2</sup>	0.00%	9.5%	-9.52%
19	D2	Catalog of Federal District Domestic Assistance (CFDA) Number <sup>2</sup>	0.00%	0.0%	0.00%
20	D2	Catalog of Federal District Domestic Assistance (CFDA) Title <sup>2</sup>	0.00%	0.0%	0.00%
35	D2	Record Type <sup>2</sup>	0.00%	0.0%	0.00%
37	D2	Business Types <sup>2</sup>	0.00%	0.0%	0.00%
50	C	Object Class <sup>3</sup>	N/A	0.0%	N/A
51	C	Appropriations Account <sup>3</sup>	N/A	0.0%	N/A
53	C	Obligation <sup>3</sup>	N/A	0.0%	N/A
54	C	Unobligated Balance <sup>3</sup>	N/A	N/A	N/A
56	C	Program Activity <sup>3</sup>	N/A	0.0%	N/A
57	C	Outlay (Gross Outlay Amount by Award CPE) <sup>3</sup>	N/A	N/A	N/A
163	D1	National Interest Action <sup>1</sup>	57.14%	N/A	57.14%
430	C	Disaster Emergency Fund Code <sup>3</sup>	N/A	N/A	N/A

Footnotes in Data Element Name:

<sup>1</sup> Applicable only to PIID (Procurement) samples.

<sup>2</sup> Applicable only to FAIN (Financial Assistance) samples.

<sup>3</sup> Applicable only to File C samples. For FY 2021 DATA Act audit, we selected samples from Files D1 and D2. Therefore, those Data Elements are not applicable (N/A) for FY 2021.

## Appendix V – Status of Fiscal Year 2019 DATA Act Recommendations

We reviewed FY 2019 DATA Act audit recommendations to evaluate AmeriCorps’s implementation of the corrective actions.

FY 2019 Recommendation	CLA’s Review in FY 2021	Status of Recommendation
1. Complete and finalize its Data Quality Plan.	AmeriCorps’ DATA Act Data Quality Plan (DQP) was finalized and approved by Senior Accountable Official (SAO) on June 2, 2021.	Closed
2. Revise the CNCS <sup>24</sup> DATA Act Business Process Guide to:		See a through f
a. Develop, implement, and maintain a CNCS Data Quality Plan;	AmeriCorps implemented its DQP in FY 2021.	Closed
b. Include a control process for documenting the basis for the Senior Accountable Official’s certification, which includes addressing all differences between the files;	The DQP includes the basis of SAO certification.	Closed
c. Implement a control process to complete and document the data inventory, data mapping, and establishing data validation controls for the required DATA Act Schema and supporting data elements;	AmeriCorps did not provide documentation of its data inventory and data mapping. The data validation controls documented in the DQP were not operating effectively.	Modified Repeat See Recommendation 2
d. Clearly identify the parties responsible for each data file and to indicate how the responsible parties will: <ul style="list-style-type: none"> <li>• Research and resolve validation or reconciling errors between data files prior to submission,</li> <li>• Research and resolve DATA Broker errors and warnings before submitting the DATA Act files,</li> <li>• Document the corrective actions taken to resolve all identified errors and warnings, and</li> <li>• Develop and document corrective action plans for any unresolved error or warning detailing the reasons for the unimplemented correction and monitor such corrective actions to completion.</li> </ul>	The DQP identifies the parties responsible in the Data Act submission process.	Closed
e. Develop, document, and implement a process to ensure that de-obligations of grants with canceled funds are reported to FABS when they occur and not when they are administratively closed out.	AmeriCorps is still in the process of developing and documenting the de-obligation process.	Open Repeat Finding See Recommendation 7

<sup>24</sup> CNCS is now AmeriCorps

## Appendix V – Status of Fiscal Year 2019 DATA Act Recommendations

FY 2019 Recommendation	CLA’s Review in FY 2021	Status of Recommendation
<p>f. Establish and implement internal controls procedures to (New):</p> <ul style="list-style-type: none"> <li>• Verify quarterly that the SQL is compiling the data correctly for the data submission, and</li> <li>• Establish change controls over the SQL to ensure that only necessary and authorized changes are made to the SQL.</li> </ul>	Due to AmeriCorps’ transition to ARC in FY 2021, AmeriCorps is no longer using SQL in compiling data for submission.	Closed
3. Work with its third-party consulting contractor to update transaction processing in Momentum to ensure that Program Activity Name and Program Activity Code are properly captured at the transactional level.	Due to AmeriCorps’ transition to ARC in FY 2021, this recommendation is no longer appropriate to the current situation.	Closed
4. Establish a written process that includes validating the required Program Activity Name and Program Activity Code data fields reported in File B against the source system prior to its submission to the DATA broker.	AmeriCorps explained that the process of validating the required Program Activity Name and Program Activity Code data fields has now been transitioned to ARC. We found errors in object class and programs activity code in our tests.	Open Modified Repeat See Recommendation 3
5. Instruct grant management personnel to provide an appropriate award description for all awards in the Executive Summary field in the grant application screen of eGrants. Monitor staff compliance with those instructions and take corrective action as needed.	AmeriCorps did not provide any documents to evidence this process has been implemented.	Open
6. Review the SQL used to prepare the grant award details (D2 File) for submission and ensure that it pulls the Non-Federal Funding Amount based on the information in the Notice of Grant Award, which is the obligation award document. Such action should also ensure that the Total Funding Amount is correct	Due to AmeriCorps’ transition to ARC in FY 2021, AmeriCorps is no longer using SQL in compiling data for submission.	Closed
7. Coordinate with the point of contact for the new shared services provider to: <ul style="list-style-type: none"> <li>• Ensure that the required 57 data elements, where applicable, are mapped and the source of the data elements are identified within the source systems, and</li> <li>• Establish controls over the compilation of the data files to prevent any unauthorized changes</li> </ul>	AmeriCorps did not have documentation mapping the data elements to the source system. Controls over the compilation of the data files are now the responsibility of the FSSP. The FSSP procures annual service organization (SOC) reports.	Recommendation related to mapping is Open – Modified Repeat – See Recommendation 2 Recommendation related to establishing controls over compilation of files is closed

## Appendix VI – Objective, Scope, Methodology

### Objectives

The objectives of this performance audit are to assess:

1. the completeness, timeliness, quality, and accuracy of AmeriCorps' FY 2021 first quarter financial and award data submitted for publication on USASpending.gov; and
2. AmeriCorps' implementation and use of the Government-wide financial data standards established by the Office of Management Budget (OMB) and Treasury.

### Scope

The scope of our audit is AmeriCorps' Fiscal Year 2021 first quarter financial and award data (Files A-D) submitted to the DATA Act Broker system. Files E of the DAIMS contains additional awardee attribute information the Treasury DATA Broker software extracts from the System for Award Management (SAM). File F contains sub-award attribute information the broker software extracts from the FFATA Subaward Reporting System (FSRS). Files E and F data remain the responsibility of the awardee in accordance with the terms and conditions of Federal agreements, and the quality of these data remains the legal responsibility of the recipient. Therefore, agency senior accountable officials are not responsible for certifying the quality of 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 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. However, we did test Files D1 and D2 which were generated from the DATA Broker system.

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) identified a timing anomaly with the oversight requirement contained in the DATA Act. 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. 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. The date anomaly letter memorializing this strategy can be found in [Appendix X](#).

### Methodology

We performed our audit in accordance with the Government Audit Standards. Following the results of the FY2017 and FY2019 audits, the CIGIE Federal Audit Executive Council (FAEC) Working Group compiled a listing of lessons learned and incorporated this feedback in the CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act, referred to as the IG Guide. In consultation with the Government Accountability Office (GAO), as required by the DATA Act, the Working Group developed the IG Guide to set a baseline framework for the required reviews performed by the IG community and to foster a common methodology for performing

## Appendix VI – Objective, Scope, Methodology

these mandates. The IG Guide was updated for the third required report, due November 8, 2021, based on feedback from the IG community, GAO, and other stakeholders.

Our methodology is based on the IG Guide dated December 4, 2020. A general summary of audit procedures consistent with the IG Guide include:

- Obtained an understanding of any regulatory criteria related to AmeriCorps' responsibilities to report financial and award data under the DATA Act;
- Reviewed AmeriCorps's data quality plan (DQP);
- 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;
- Reviewed and reconciled the fiscal year 2021 first quarter summary-level data submitted by the agency for publication on USASpending.gov;
- Reviewed a statistically valid sample of records from fiscal year 2021 first quarter financial and award data submitted by the agency for publication on USASpending.gov;
- Assessed the completeness, accuracy, timeliness, and quality of the financial and award data sampled;
- Assessed AmeriCorps' implementation and use of the 59 data elements/standards established by OMB and Treasury; and
- Obtained the SAO certification to determine whether the quarterly assurance on AmeriCorps's controls supporting the reliability and validity of the agency's summary-level and award-level data reported for publication on USASpending.gov is supported.

### Assessment of Internal Control over Source Systems

AmeriCorps uses ARC's PRISM and Oracle Federal Financials systems for processing and recording its procurement and financial award activities. The ARC PRISM is a procurement system that supports AmeriCorps' purchase requisition and contract award processes. Oracle is the financial system used to record the accounting transactions related to the contract award and contract modification activities. Transactions entered through PRISM interface real-time with Oracle. Collectively, these systems are the sources of information used to report the FY 2021 first quarter financial data as required by the DATA Act.

Additionally, AmeriCorps uses eGrants for processing and recording its grant activities for its financial assistance awards. eGrants interfaces with Momentum which then interfaces with ARC's Oracle on a nightly batch process. Although ARC's Oracle stores all required payment and financial data, eGrants is the source of information used to report the financial assistance awards to the DATA Act Broker.

In performing AmeriCorps' Financial Statement Audit (FSA), CLA assessed the internal controls over the ARC's Oracle and PRISM and determined that the controls are properly designed, implemented, and operating effectively. Our assessment included the review of Bureau of Financial Service Organization Controls (SOC) 1, Type 2 report. A SOC 1, Type 2 Report is intended

## Appendix VI – Objective, Scope, Methodology

to meet the needs of a broad range of users that need detailed information and assurance about the controls at a service organization relevant to security, availability, and processing integrity of the systems the service organization uses to process users' data and the confidentiality and privacy of the information processed by these systems. We relied on this assessment of internal controls over source systems for the DATA Act.

### Assessment of Internal Control over the Data Management and Processes (DATA Act Submission)

CLA conducted interviews with management and ARC to obtain an understanding of AmeriCorps' processes for reconciling data variances, identifying root causes of errors, and certifying the data submitted to the DATA Act broker.

CLA obtained read-only access to the Treasury's DATA Act Broker submission portal for purposes of reviewing AmeriCorps Files A-F for the 1st Quarter 2021 DATA Act submission. Additionally, AmeriCorps provided their final Broker warnings and Final DATA Act Reconciliation Tool for the same period. AmeriCorps uses the DATA Act Broker Warning Reports to research the causes of warnings and develop a corrective action plan (CAP). These warnings include discrepancies between File C to File D1 and D2. We reviewed their final Broker warnings report and the reconciliations performed to evaluate AmeriCorps' internal control over the data quality, accuracy, timeliness, and completeness they are required to perform prior to the final data certification. Having this process in-place lends credence to the integrity of files submitted to USASpending.gov via the Broker.

We assessed internal controls and compliance with laws and regulations necessary to satisfy the audit objective. In particular, we assessed whether AmeriCorps has sufficient controls in place to ensure that the FY 2021 first quarter DATA Act submission was complete, accurate and timely. 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.

### ***Prior Audit Coverage***

*AmeriCorps OIG-20-05: Performance Audit of the Corporation for National and Community Service's Compliance under the Digital Accountability and Transparency Act of 2014, Fiscal Year 2019 First quarter Submission*, issued November 14, 2019, found that AmeriCorps was not fully in compliance with the DATA Act requirements for completeness, accuracy, and timeliness pertaining to the DATA Act submission and data elements. The submission was timely, but not complete as it relates to financial and grant award detail data. AmeriCorps's financial data records contained errors regarding completeness, accuracy, and timeliness for certain data elements for the FY 2017 first quarter.

*AmeriCorps OIG 18-05: Performance Audit of the CNCS's Compliance with the Digital Accountability and Transparency Act of 2014*, issued November 8, 2017, found that AmeriCorps did not fully comply with the DATA Act due to weaknesses in its existing financial reporting

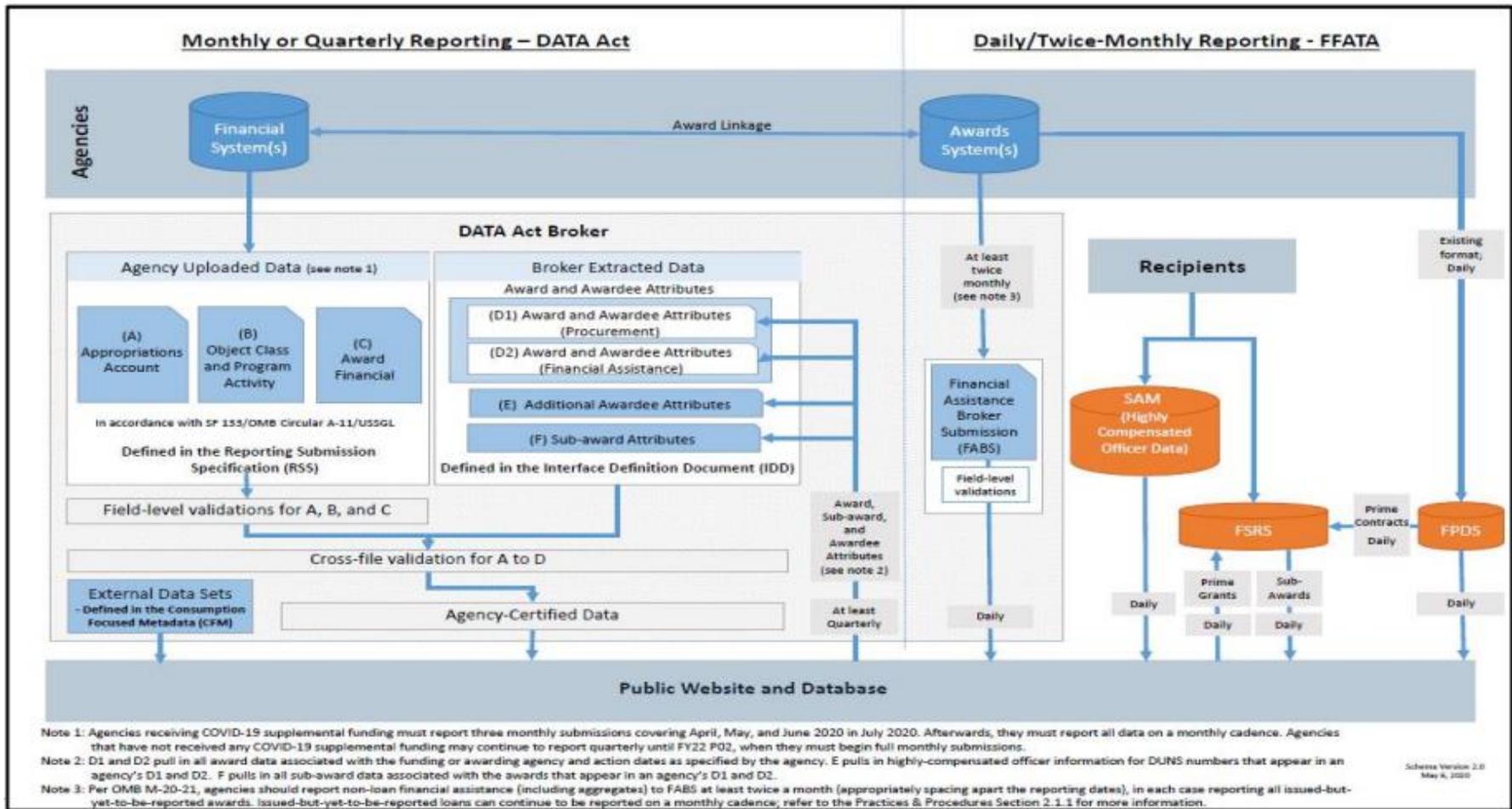
## Appendix VI – Objective, Scope, Methodology

system (internal control over source systems) and internal control weaknesses within financial reporting, data management, and data reporting processes. AmeriCorps did not submit complete, timely, quality, and accurate financial and award data for the FY 2017 second quarter. The Corporation continues to grapple with the implementation challenges previously reported in the readiness review, as well as new challenges identified by this performance audit.

The GAO issued reports regarding the DATA Act, including:

- *DATA Act: OMB Needs to Formalize Data Governance for Reporting Federal Spending* ([GAO-19-284](#)), issued March 22, 2019.
- *Open Data: Treasury Could Better Align USAspending.gov with Key Practices and Search Requirements* ([GAO-19-72](#)), issued December 13, 2018.
- *DATA Act: Reported Quality of Agencies' Spending Data Reviewed by OIGs Varied Because of Government-wide and Agency Issues* ([GAO-18-546](#)), issued July 23, 2018.
- *DATA Act: OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations* ([GAO 18-138](#)), issued November 8, 2017.
- *DATA Act: As Reporting Deadline Nears, Challenges Remain That Will Affect Data Quality* ([GAO-17-496](#)), issued April 28, 2017.
- *Data Transparency: Oversight Needed to Address Underreporting and Inconsistencies on Federal Award Website* ([GAO-14-476](#)), issued June 30, 2014.
- *Electronic Government: Implementation of the Federal Funding Accountability and Transparency Act of 2006* ([GAO-10-365](#)), issued March 12, 2010.
- *DATA Act: OIGs Reported That Quality of Agency-Submitted DATA Varied, and Most Recommended Improvements* ([GAO-20-540](#)), issued July 09, 2020.
- *DATA Act: Quality of Data Submissions Has Improved but Further Action is Needed to Disclose Known Data Limitations* ([GAO-20-75](#)), issued November 08, 2019.
- *DATA Act: OMB Needs to Formalize Data Governance for Reporting Federal Spending* ([GAO-19-284](#)), issued March 22, 2019.
- *DATA Act: Customer Agencies' Experiences Working with Shared Service Providers for Data Submissions* ([GAO-19-537](#)), issued July 18, 2019.

## APPENDIX VII – DAIMS Information Flow Diagram



## APPENDIX VIII – Federal Spending Transparency Data Standards

Number <sup>25</sup>	Data Element	Data Standards <sup>26,27</sup>
1	Appropriations Account	Account Level
2	Budget Authority Appropriated	Account Level
3	Object Class	Account Level
4	Obligation	Account Level
5	Other Budgetary Resources	Account Level
6	Outlay	Account Level
7	Program Activity	Account Level
8	Treasury Account Symbol (excluding sub-account)	Account Level
9	Unobligated Balance	Account Level
10	Action Date	Award Characteristic
11	Action Type	Award Characteristic
12	Award Description	Award Characteristic
13	Award Identification (ID) Number	Award Characteristic
14	Award Modification/Amendment Number	Award Characteristic
15	Award Type	Award Characteristic
16	Business Types	Award Characteristic
17	CFDA Number	Award Characteristic
18	CFDA Title	Award Characteristic
19	NAICs Code	Award Characteristic
20	NAICS Description	Award Characteristic
21	Ordering Period End Date	Award Characteristic
22	Parent Award Identification (ID) Number	Award Characteristic
23	Period of Performance Current End Date	Award Characteristic
24	Period of Performance Potential End Date	Award Characteristic
25	Period of Performance Start Date	Award Characteristic
26	Primary Place of Performance Address	Award Characteristic
27	Primary Place of Performance Congressional District	Award Characteristic
28	Primary Place of Performance Country Code	Award Characteristic
29	Primary Place of Performance Country Name	Award Characteristic
30	Record Type	Award Characteristic
31	Amount of Award	Award Amount
32	Current Total Value of Award	Award Amount
33	Federal Action Obligation	Award Amount

<sup>25</sup> The numbers listed do not correspond to the data element numbers. This number is a sequential listing of data elements grouped by data standards. Source of data:

<sup>26</sup> Source: <https://fedspendingtransparency.github.io/data-elements/>. All federal agencies are required to report financial and award data for these 59 data elements in accordance with the published data standards.

<sup>27</sup> The National Interest Action and Disaster Emergency Fund Code were required as part of the DATA Act submissions for FY21; however, they are not included as part of the Federal Spending Transparency Data Standards

## APPENDIX VIII – Federal Spending Transparency Data Standards

Number <sup>25</sup>	Data Element	Data Standards <sup>2627</sup>
34	Non-Federal Funding Amount	Award Amount
35	Potential Total Value of Award	Award Amount
36	Awardee/Recipient Legal Entity Name	Awardee and Recipient
37	Awardee/Recipient Unique Identifier	Awardee and Recipient
38	Highly Compensated Officer Name	Awardee and Recipient
39	Highly Compensated officer Total Compensation	Awardee and Recipient
40	Legal Entity Address	Awardee and Recipient
41	Legal Entity Congressional District	Awardee and Recipient
42	Legal Entity Country Code	Awardee and Recipient
43	Legal Entity Country Name	Awardee and Recipient
44	Ultimate Parent Legal Entity Name	Awardee and Recipient
45	Ultimate Parent Unique Identifier	Awardee and Recipient
46	Awarding Agency Code	Awarding Entity
47	Awarding Agency Name	Awarding Entity
48	Awarding Office Code	Awarding Entity
49	Awarding Office Name	Awarding Entity
50	Awarding Sub Tier Agency Code	Awarding Entity
51	Awarding Sub Tier Agency Name	Awarding Entity
52	Funding Agency Code	Funding Entity
53	Funding Agency Name	Funding Entity
54	Funding Office Code	Funding Entity
55	Funding Office Name	Funding Entity
56	Funding Sub Tier Agency Code	Funding Entity
57	Funding Sub Tier Agency Name	Funding Entity
163	National Interest Action	n/a
430	Disaster Emergency Fund Code	n/a

## APPENDIX IX – DATA Act Submission Requirements

### Data Standards, Schema, and Submission

The DATA Act requires Treasury and OMB to:

- Establish Government-wide financial data standards for any Federal funds made available to or expended by Federal agencies and entities receiving Federal funds.
- Include common data elements for financial and payment information to be reported.

The DATA Act Information Model Schema V.2.0 (DAIMS, Schema), dated May 6, 2020, guides agencies in the production and submission of the required data. [Appendix VIII](#) lists the 59 data standards. Federal agencies are required to submit their financial data to Treasury using the DATA Act Broker<sup>28</sup> (broker) software. The broker also pulls procurement and financial assistance award and sub-award information from government-wide systems, as agencies are already required to submit such data. Those systems are:

- *Federal Procurement Data System - Next Generation (FPDS-NG)* – Repository for Federal procurement award data operated by the General Services Administration.
- *Financial Assistance Broker Submission (FABS)* – Repository for financial assistance transactions on awards of more than \$25,000 operated by Treasury.
- *Federal Funding Accountability and Transparency Act Sub-award Reporting System (FSRS)* – Reporting tool prime awardees use to capture and report sub-award and executive compensation data operated by the General Services Administration.
- *Federal Acquisition Regulations (FAR)* – Primary regulation for use by all Federal Executive agencies in their acquisition of supplies and services with appropriated funds.
- *System for Award Management (SAM)* – System that collects registration information from entities doing business with the Federal government.

### Reporting Submission Specification and the Interface Definition Document

The DATA Act schema includes two documents that contain specifications for reporting required data — the Reporting Submission Specification (RSS) and the Interface Definition Document (IDD).

The RSS provides details on data to be submitted to the broker from an agency’s financial system as required by the DATA Act and OMB Circular M-15-12<sup>29</sup>. This includes appropriations account, object class, program activity, and award financial data. Federal agencies must generate and submit three files to the broker:

- *File A – “Appropriations Account Detail”* – Contains appropriation summary level data that are aligned with OMB Standard Form 133, “Report on Budget Execution and Budgetary Resources” (SF-133) reporting.
- *File B – “Object Class and Program Activity Detail”* – Includes obligation and outlay information at the program activity and object class level.
- *File C – “Award Financial Detail”* – Reports the obligation and outlay information at the award level.

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<sup>28</sup> The broker is a virtual data layer developed by the U.S. Department of Treasury that maps, ingests, transforms, validates, and submits agency data into a format consistent with the DATA Act Schema (i.e., data exchange standards).

## APPENDIX IX – DATA Act Submission Requirements

The IDD provides detail on data that will be extracted by the broker from other government-wide systems pertaining to procurement and financial assistance data, recipient attributes, and sub-award information. The following four files are generated by this process:

- *File D1 – Award and Awardee Attributes for Procurement (from FPDS-NG)* – Award and awardee details are to be linked to File C.
- *File D2 – Award and Awardee Attributes for Financial Assistance (i.e., direct loans, loan guarantees, grants, etc.) (from Financial Assistance Broker Submission)* – Award and awardee details are to be linked to File C.
- *File E – Additional Awardee Attributes (from SAM)* – Includes additional prime awardee attributes.
- *File F – Sub-award Attributes (from Federal Funding Accountability and Transparency Act Sub-award Reporting System)* – Includes sub-award information.

### **CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act (IG GUIDE)**

The IG Guide requires auditors to perform procedures in the following areas:

- ***Internal and information system control over agency source systems*** – Auditors are to determine the extent to which agency systems can be relied on as authoritative sources for the information reported in accordance with the DATA Act.
- ***Internal control over DATA Act submission*** – Auditors are to assess the effectiveness of the internal controls implemented to reasonably assure that the data submitted are complete, accurate, timely, and of quality.
- ***Detail testing of data submitted to the broker:*** Auditors are to select a quarter within the prescribed range and test an agency’s submission, which is used to populate USASpending.gov.
  - *Summary level financial data* –test summary level data for Files A and B.
  - *Record level linkages* – test whether record-level linkages for Files C and D.
  - *Record level data elements* –test a statistically valid sample at the record data element level to determine the completeness, accuracy, timeliness, and overall quality of the data submitted.
  - *COVID-19 outlays* – for those agencies that received COVID-19 funds, test a non-statistical sample at the record data element level to determine the completeness, accuracy, timeliness, and overall quality of the data submitted.
- ***Implementation and use of the data standards*** – review the agency’s data inventory/mapping for Files A, B, C, D1 and D2 to ensure that the standardized data elements and OMB and Treasury definitions per the DAIMS are used across agency processes, systems, and applications.

## APPENDIX X – CIGIE’s Date 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

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

## APPENDIX X – CIGIE’s Date Anomaly Letter

Page 2

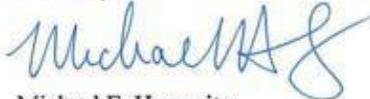
intent of the oversight provisions in the DATA Act and provide useful reports for the public, the Congress, the Executive Branch, and others.

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 XI – Report Distribution List**

### **AmeriCorps Distribution**

Acting Chief Executive Officer  
Chief of Staff  
Chief Operating Officer  
Chief Financial Officer  
Chief Risk Officer

### **Non- AmeriCorps Distribution**

United States Senate Committee on Homeland Security and Governmental Affairs  
The Honorable Gary C. Peters, Chairman  
The Honorable Robert J. Portman, Ranking Member

United States House Committee on Oversight and Government Reform  
The Honorable Carolyn B. Maloney, Chairwoman  
The Honorable, James R. Comer, Ranking Member

United States Senate Committee on the Budget  
The Honorable Bernard Sanders, Chairman  
The Honorable Lindsey O. Graham, Ranking Member

United States House Committee on the Budget  
The Honorable John A. Yarmuth, Chairman  
The Honorable Jason T. Smith, Ranking Member

United States Senate Committee on Finance  
The Honorable Ronald Lee Wyden, Chairman  
The Honorable Michael D. Crapo, Ranking Member

United States House Committee on Financial Services  
The Honorable Maxine Waters, Chairman  
The Honorable Patrick T. McHenry, Ranking Member

### **GAO**

Report electronically submitted to [DATAActImplementation@gao.gov](mailto:DATAActImplementation@gao.gov)

### **Treasury OIG**

Report electronically submitted to [DATAAct@oig.treas.gov](mailto:DATAAct@oig.treas.gov)



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Washington, DC 20525

**OFFICE OF INSPECTOR GENERAL**  
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