



**Office of Inspector General
Committee for Purchase from People
Who Are Blind or Severely Disabled
(U.S. AbilityOne Commission)**

355 E Street, SW
Washington, DC 20024-3243

March 17, 2022

MEMORANDUM

FOR: Jeffrey A. Koses
Chairperson
U.S. AbilityOne Commission

Kimberly M. Zeich
Executive Director (Acting)
U.S. AbilityOne Commission

FROM: Stefania Pozzi Porter
Inspector General (Acting)
U.S. AbilityOne Commission

SUBJECT: Audit of the Commission's Compliance with Provisions of the Digital Accountability and Transparency Act of 2014

We are pleased to provide the performance audit report on the U.S. AbilityOne Commission's (Commission) compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) for the second quarter (Q2) of fiscal year (FY) 2021, conducted by RMA Associates, LLC (RMA), an independent public accounting firm. RMA was engaged by the U.S. AbilityOne Commission Office of Inspector General (OIG) to conduct the performance audit and issue its report. The objectives of the audit were to assess 1) the completeness, accuracy, timeliness, and quality of the Q2 FY 2021 financial and award data submitted by the Commission for publication on USASpending.gov, and 2) the Commission's implementation and use of the government-wide financial data standards established by the Office of Management and Budget (OMB) and the U.S. Treasury (Treasury).

To answer the audit objectives, the RMA team obtained and identified information about applicable records from Commission and 3rd party data systems. RMA then sampled, reviewed, and reconciled Q2 FY 2021 financial and award data submitted by the Commission for publication on USASpending.gov. The team also assessed 1) controls in place for the extraction of data from source systems and for the reporting of data to the Treasury, 2) the completeness, accuracy, timeliness, quality of the financial as well as award data sampled, and 3) the Commission's implementation and use of the 59 data elements and standards established by OMB and Treasury.

Overall, the performance audit concluded that opportunities exist for the Commission to improve compliance with the DATA Act. Specifically, the Commission does not have policies and procedures in place that establish roles and responsibilities for its DATA Act process. Furthermore, the Inter-Agency Agreement between the Commission and its federal shared service provider did not discretely document the roles and responsibilities associated with the DATA Act. Lastly, the Commission lacked an agency-specific Data Quality Plan that considered incremental risks to data quality in Federal spending data and controls to manage risks, and there were several instances in which the submission of procurement awards to Federal Procurement Data System – Next Generation was untimely.

We appreciate the Commission’s assistance during the course of the audit. If you have any questions, please contact me or Rosario A. Torres, CIA, CGAP, Assistant Inspector General for Auditing, at 703-772-9054 or at rtorres@oig.abilityone.gov.

cc: Irene V. Glaeser
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U.S. AbilityOne Commission

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Results in Brief

Performance Audit Report on the U.S. AbilityOne's Compliance with the DATA Act

Office of Inspector General Report No. 2021-05. Report Date: March 11, 2022

Why We Performed This Audit

We engaged RMA Associates, LLC to conduct a performance audit of the U.S. AbilityOne Commission (Commission) compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act). Our audit objectives were to 1) assess the completeness, accuracy, timeliness, and quality of the second quarter fiscal year 2021 financial and award data submitted by the Commission for publication on USASpending.gov, and 2) assess the Commission's implementation and use of the government-wide financial data standards established by the Office of Management and Budget (OMB) and Treasury.

What We Audited

We reviewed the Commission's financial and award data submitted for publication on USASpending.gov for the second quarter of fiscal year 2021, and applicable procedures, certifications, documentation, and controls to achieve this process.

What We Recommend

We made six recommendations to assist the Commission in strengthening its internal controls and processes relating to the DATA Act. The Commission concurred with all six findings in this report.

What We Found

Overall, we concluded that opportunities exist for the Commission to improve compliance with the DATA Act.

We identified opportunities for improvement with the Commission's DATA Act process in three areas:

- Roles and responsibilities;
- Error/warning reconciliation; and
- Quarterly assurance.

To elaborate, we identified the Commission does not have policies and procedures in place that establish roles and responsibilities for its DATA Act process. In addition, the Inter-Agency Agreement (IAA) with the Commission and its federal shared service provider (FSSP), the United States Department of Agriculture (USDA), did not discretely document the roles and responsibilities associated with the DATA Act.

The lack of roles and responsibilities allowed errors/warnings to exist within the Commission's DATA Act submission as reconciliations were not established. This resulted in:

- File A not appropriately linked to SF-133;
- File A not appropriately linked to File B;
- File B containing invalid object class data; and
- File C incorrectly reported blank.

In addition, we identified the Commission lacked an agency-specific Data Quality Plan (DQP) that considered incremental risks to data quality in Federal spending data and controls to manage risks.

In testing, we identified inaccuracies in the data elements submitted in File D1 as these data elements did not match source documentation. In addition, we found several instances in which the submission of procurement awards to Federal Procurement Data System – Next Generation (FPDS-NG) was untimely.

Overall, this hindered the Senior Accountable Official (SAO) from providing reasonable assurance that the agency's DATA Act file's submission was valid and reliable.

Opportunities Exist for the U.S. AbilityOne Commission to Improve Compliance with the Digital Accountability and Transparency Act

Final Report

Order No: 140D0421P0246/0353/21/3350

Date: March 11, 2022

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March 11, 2022

Stefania Pozzi Porter, Inspector General (Acting)
Office of Inspector General
U.S. AbilityOne Commission

Dear Ms. Porter,

RMA Associates, LLC (RMA) is pleased to submit our performance audit report over the U.S. AbilityOne Commission's (Commission) compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) for the second quarter of fiscal year 2021. Information on our findings and recommendations are included in the accompanying report.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the 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.

We very much appreciate the opportunity to serve you and will be pleased to discuss any questions you may have.

Sincerely,

RMA Associates

RMA Associates, LLC

Arlington VA

Table of Contents

Background..... 1
 Use of a Federal Shared Service Provider 4
 Objectives 5
 Scope..... 5
 Methodology 5
 Summary Results of Audit..... 6
 Overall Determination of Quality..... 7
 Statistical Results..... 8
 Data Elements Analysis 8
 Completeness – Actual Error Rate..... 9
 Timeliness – Actual Error Rate..... 9
 Accuracy – Actual Error Rate..... 9
 Implementation and Use of the Data Standards..... 9
 Non-Statistical Results..... 9
 Timeliness of the Commission’s DATA Act Submission 9
 Completeness of Summary-Level Data for Files A and B 10
 Results of Linkages from File C to Files B/D1..... 11
 Analysis of the Accuracy of Dollar Value-Related Data Elements 12
 Internal Controls Assessment 12
 Other Report Content..... 13
 Deviations from the Guide..... 13
 DATA Act Date Anomaly 13
 Summary of Recommendations, Management Comments, and Evaluation of Management
 Comments 14
 Appendix I: Management Comments 16
 Appendix II: Sampling Methodology 21
 Suitability of File C for Sample Selection 21
 Sampling Plan..... 22
 Appendix III: Commission's Results for Data Elements 23

Background

Enacted in 1938, the Wagner-O’Day Act established the Committee on Purchases of Blind-Made Products to provide employment opportunities for the blind. Subsequently, legislation sponsored by Senator Jacob K. Javits was signed in 1971, amending and expanding the Wagner-O’Day Act to include persons with other severe disabilities. The Act, as amended, became known as the Javits-Wagner-O’Day (JWOD) Act and the Program’s name became the Javits-Wagner-O’Day Program (JWOD Program). The 1971 amendments also changed the name of the federal agency to the Committee for Purchase from People Who Are Blind or Severely Disabled to reflect the expanded capabilities of the Program.

In 2006, the Committee changed the Program’s name from the JWOD Program to the AbilityOne Program, to recognize the broad positive capabilities of the program offerors. The Committee began operating as the U.S. AbilityOne Commission (Commission), and renamed the program as the AbilityOne Program.

The Digital Accountability and Transparency Act of 2014 (DATA Act) was enacted to improve the effectiveness of the federal government’s resources through increased transparency and use of federal spending data. Specifically, it requires federal agencies to report financial and payment data in accordance with data standards established by the Office of Management and Budget (OMB), U.S. Department of the Treasury (Treasury), and other authoritative guidance. Federal agencies are required to use guidance issued by OMB and the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Committee (FAEC) to assess agency compliance with the DATA Act.

The DATA Act requires:

...the Inspector General (IG) of each Federal agency, in consultation with the Comptroller General of the United States, shall— “(A) review a statistically valid sampling of the spending data submitted under this Act by the Federal agency; and “(B) submit to Congress and make publicly available a report assessing the completeness, timeliness, quality, and accuracy of the data sampled and the implementation and use of data standards by the Federal agency.¹

The DATA Act amended the Federal Funding Accountability and Transparency Act of 2006 (FFATA), which required the OMB to “...ensure the existence and operation of a single searchable website, accessible by the public at no cost...”² The DATA Act expanded FFATA in various aspects, such as:

- Requiring the disclosure of direct federal agency expenditures and linkage of federal contract, loan, and grant spending information to federal programs so taxpayers and policy makers can more effectively track federal spending;

¹ Pub. L. No. 113-101 (2014).

² Pub. L. No. 109-282 (2006).

- Establishing government-wide data standards for financial data to provide consistent, reliable, and searchable government-wide spending data that are displayed accurately for taxpayers and policy makers;
- Simplifying reporting for entities receiving federal funds by streamlining reporting requirements and reducing compliance costs while improving transparency;
- Improving the quality of data submitted by holding federal agencies accountable for the completeness and accuracy of the data submitted; and
- Applying approaches developed by the Recovery Accountability and Transparency Board to spending across the Federal Government.

The DATA Act charged OMB and Treasury with issuing guidance on the data standards needed to implement the DATA Act and required full disclosure of federal funds on the public website USASpending.gov no later than May 2017.³ The DATA Act further required the Secretary of the Treasury, in consultation with the Director of OMB, to ensure information is posted to the public website at least quarterly, but monthly when practicable. The DATA Act did not provide any additional funding dedicated to its implementation.

OMB and Treasury published 57 data definition standards and as of January 2017, OMB required federal agencies to report financial and award data in accordance with DATA Act reporting standards. These standards ensure the reporting of reliable, consistent federal spending data. Not all data elements are required for every file. This information, published in the DATA Act Information Model Schema (DAIMS), provides agencies an overall view of the hundreds of distinct data elements included in agencies' DATA Act files.

In April 2020, OMB issued M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)*, which made changes to DATA Act reporting.

- Agencies that received COVID-19 supplemental relief funding must submit DATA Act Files A, B, and C on a monthly basis starting with the June 2020 reporting period; and
- These monthly submissions must also include a running total of outlays for each award in File C funded with COVID-19 supplemental relief funds.

Two (2) data elements were added and are significant in promoting full and transparent reporting of spending and tested under the DATA Act. The National Interest Action (NIA) code P20C added to the Federal Procurement Data System – Next Generation (FPDS-NG) helps identify procurement actions related to the COVID-19 response. Additionally, OMB M-20-21 requires agencies use a disaster emergency fund code (DEFC) to include covered funds in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act)⁴ not designated as emergency pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985,⁵ to provide similar

³ OMB, Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable, OMB Memorandum M-15-12 (Washington, D.C., May 8, 2015).

⁴ Public Law 116-136 (March 27, 2020).

⁵ Public Law 99-177 (December 12, 1985).

transparency for CARES Act funding. Therefore, there are now 59 applicable data elements to test for all agencies.

According to OMB guidance, to ensure maximum transparency in federal spending, agencies must report each financial assistance award at the most granular level practicable while protecting personally identifiable information (PII).⁶ Given the required data collections, if reporting at the single award level is not practicable, agencies may report at the county level, and if not practicable, aggregated at the state level, consistent with the following:

- **Single Awards Containing PII:** Agencies should report single awards at the award-level to the maximum extent practicable. If an agency captures a Federal Award Identification Number (FAIN) and other details for an award to an individual, the agency should report that award to USASpending.gov as a single, discrete record. Records reported in this way will link using the FAIN as the award identification, with any PII redacted by the agencies before submission.
- **Aggregated Awards – County Level:** If single award-level reporting is not practicable, agencies may report at the county level. If an agency does not capture a FAIN or other individual details for an award to an individual, the agency should include that award in a county-level aggregate record with other similar awards. Records reported in this way must link using the Unique Record Identifier (URI).
- **Aggregated Awards – State Level:** If neither single award-level reporting nor county-level reporting is practicable, agencies may report at the state level. Records reported in this way must link using the URI.

Commission’s DATA Act submission for the Q2 FY 2021, was comprised of the following files, as shown in **Table 1**.

Table 1: Commission's DATA Act Files for Q2 FY 2021

File Name	Description	Number of Records
File A – Appropriations Account	Included the appropriations account detail information.	12
File B – Program Activity and Object Class	Included object class, program activity, and DEFC detail information.	87
File C – Award Financial	Included award financial detail information broken down by award Treasury Account Symbol (TAS), object class, DEFC, and program activity.	0
File D1 – Award Attributes (Procurement)	Contained the award and awardee attributes for procurement sources from FPDS-NG.	17
File D2 – Award Attributes (Financial Assistance) ⁷	Contained the award and awardee attributes for financial assistance from Financial Assistant Broker Submission (FABS) submission process.	0

⁶ OMB, Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring DATA Reliability, OMB Memorandum M-17-04 (Washington, D.C., November 4, 2016).

⁷ In an Internal Controls Walkthrough, RMA identified that the Commission does not produce File D2 in its DATA Act submissions as it does not have financial assistance awards.

The Commission generated Files A through C and the DATA Act Broker (Broker) generated Files D1, E, and F. The Broker extracted the agency's information from the FPDS-NG for File D1. During the submission process, the Broker generates warnings and errors based on Treasury-defined rules. The results of validations are displayed in severity as a separate file, which contains errors and warning messages per DAIMS Validation Rules v2.0.2, dated December 14, 2020:

- Errors must be corrected before proceeding to the next step because these validations indicate incorrect values for fundamental data elements. Agencies are unable to submit data containing errors; and
- Warnings will not prevent continuing to the next step because these messages may not indicate inaccuracies in the data. The warning messages alert the agency to issues worth further review.

File E of the DATA Act Information Model Schema contains additional awardee attribute information the 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 terms and conditions of Federal agreements, and the quality of these data remains the legal responsibility of the recipient. Therefore, agency senior accountable officials are not responsible for certifying the quality of File E and F data reported by awardees, but they are responsible for assuring controls are in place to verify that financial assistance awardees register in SAM at the time of the award. Therefore, we did not assess the completeness, timeliness, quality, and accuracy of the data extracted from SAM and FSRS via the Treasury Broker software system.

On June 6, 2018, OMB issued new guidance requiring agencies to develop a Data Quality Plan (DQP). According to Appendix A to OMB Circular No. A-123, *Management of Reporting and Data Integrity Risk* (OMB M-18-16), DATA Act reporting agencies were required to implement a DQP effective fiscal year 2019 through fiscal year 2021 at a minimum. The guidance became effective immediately. The DQP must consider incremental risks to data quality in federal spending data and any controls that would manage such risks in accordance with OMB Circular No. A-123. Once developed by the agency, quarterly certifications of data submitted by the Senior Accountable Official (SAO), or the designee should be based on the consideration of the DQP, and the internal controls documented by the agency.⁸

Use of a Federal Shared Service Provider

RMA identified that the agency utilizes the United States Department of Agriculture (USDA) as a federal shared service provider (FSSP). In our review of their Inter-Agency Agreement (IAA) and supporting Statement of Work (SOW), we identified that USDA provides financial

⁸ OMB, Appendix A to OMB Circular No. A-123, *Management of Reporting and Data Integrity Risk*, OMB M-18-16 (Washington, D.C., June 6, 2018).

management services by governing their agency financial systems and supporting DATA act preparation for the Commission.

Objectives

This report presents the results of RMA’s audit of the Commission’s compliance with the [DATA Act](#).

The objectives of this audit were to:

- Assess the completeness, accuracy, timeliness, and quality of the Q2 FY 2021 financial and award data submitted by the Commission for publication on USASpending.gov; and
- Assess Commission’s implementation and use of the government-wide financial data standards established by OMB and Treasury.

Scope

The scope of the audit was the second quarter of fiscal year 2021 financial and award data submitted by the Commission for publication on USASpending.gov, and applicable procedures, certifications, documentation, and controls to achieve this process. This was our first audit of Commission’s compliance with the DATA Act.

Methodology

To address and accomplish the audit objectives, we used the following evidence-gathering and evidence-analysis techniques:

- Identified criteria from the DATA Act as well as OMB government-wide guidance, as follows:
 - [The Federal Financial Management Improvement Act of 1996 \(FFMIA\)](#);
 - [Federal Funding Accountability and Transparency Act of 2006 \(FFATA\)](#);
 - [GAO-14-704G](#), Standards for Internal Control in the Federal Government, September 10, 2014;
 - [OMB M-15-12](#), Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable, May 8, 2015;
 - [OMB M-16-17](#), OMB Circular No. A-123, Management’s Responsibility for Enterprise Risk Management and Internal Control, July 15, 2016;
 - [OMB M-18-16](#), Appendix A to OMB Circular No. A-123, Management of Reporting and Data Integrity Risk, June 6, 2018;
 - [OMB M-17-04](#), Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability, November 4, 2016;
 - [OMB M-20-21](#), Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19), April 10, 2020;

- [OMB M-21-03](#), Improvements in Federal Spending Transparency for Financial Assistance, November 12, 2020; and
- [OMB Circular No. A-11](#) Section 83, Object Classification, December 2020.
- Reviewed the CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act ([CIGIE FAEC Guide](#));
- Assessed the internal and information system controls in place for the extraction of data from the source systems and for the reporting of data to Treasury’s Broker;
- Obtained and identified information about applicable records from data systems;
- Reviewed and reconciled the second quarter fiscal year 2021 summary-level data submitted by the Commission for publication on USASpending.gov, including Files A, B, and C;
- Reviewed a statistically valid stratified sample from the second quarter fiscal year 2021 financial and award data submitted by the Commission for publication on USASpending.gov, including Files A, B, C, and D1;
- Assessed the completeness, accuracy, timeliness, and quality of the financial and award data sampled; and
- Assessed the Commission’s implementation and use of the 59 data elements and standards established by OMB and Treasury.

We adhered to the overall methodology, objectives, and audit procedures outlined in the CIGIE FAEC Guide. This includes using the Sample Selection guidance in the CIGIE FAEC Guide in selecting our samples. Because the results of sample testing significantly support our findings, conclusions, and recommendations, our sample design and projection of error rates for completeness, timeliness, and accuracy of the entire sample population were derived from the criteria established in the CIGIE FAEC Guide.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the 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. To determine that evidence provided was reliable, we obtained an understanding of and assessed Commission’s internal and information system controls related to DATA Act reporting.⁹We conducted our fieldwork at RMA headquarters in Arlington, Virginia from October 2021 through January 2022.

Summary Results of Audit

We determined that the Commission did not generally comply with the DATA Act for 2021. Specifically, our audit determined that the Commission submitted incomplete, but accurate financial and award data for its second quarter of fiscal year 2021 publication on USASpending.gov and did not have effective internal controls over its DATA Act submission.

⁹ Additional detail for this assessment is identified in *Internal Controls Assessment* (page 12).

We identified exceptions with the completeness, accuracy, and timeliness of procurement award data.

Table 2 defines quality, completeness, accuracy, and timeliness.

Table 2: Quality, Completeness, Accuracy, and Timeliness Definition

Attribute	Definition
Quality	<ul style="list-style-type: none"> Data that is complete, accurate, and timely and includes statistical and non-statistical testing results.
Completeness	<ul style="list-style-type: none"> Agency Submission – Transactions and events that should have been recorded were recorded in the proper period. Data Elements – For each of the required data elements that should have been reported, the data element was reported in the appropriate Files A through D2.
Accuracy	<ul style="list-style-type: none"> Data Elements – Amounts and other data relating to recorded transactions have been recorded in accordance with the DAIMS, Reporting Submission Specification (RSS), Interface Definition Document (IDD), the online data dictionary, and agree with the authoritative source records.
Timeliness	<ul style="list-style-type: none"> Agency Submission – Reporting of the agency’s DATA Act submission to the DATA Act Broker is in accordance with the schedule established by the Treasury DATA Act Project Management Office. Data Elements – For each of the required data elements that should have been reported, the data elements were reported in accordance with the reporting schedules defined by the financial, procurement, and financial assistance requirements.

Source: CIGIE FAEC Guide.

We determined the Commission generally implemented and used the government-wide financial data standards established by OMB and Treasury. However, we identified an improvement to completely generate File C, Award Financial.

Overall Determination of Quality

Based on the results of our statistical and non-statistical testing for Commission’s DATA Act audit for the second quarter of fiscal year 2021, the Commission scored 44.1 points, which is a quality rating of Lower.

Quality Level		
Range		Level
0.0	69.9	Lower
70.0	84.9	Moderate
85.0	94.9	Higher
95.0	100	Excellent

Statistical Results

Data Elements Analysis

As part of the statistically valid random sample of six (6) records,¹⁰ we tested 48 of the 59 data elements for completeness, accuracy, and timeliness.¹¹ To conduct the data element analysis, we determined if the element was required or applicable per award type and CIGIE FAEC guidance.

RMA identified a total of 38 exceptions pertaining to the accuracy of data elements due to data in File D1 not matching source documentation of the award.

For the second quarter of fiscal year 2021, the Commission submitted File C without agency award data. This led to 42 exceptions each in statistical testing for completeness, accuracy, and timeliness of data elements tested in File C for our sample.

RMA identified that the Commission did not comply with the Federal Acquisition Regulation's (FAR) reporting guidelines for procurement awards. Specifically, we identified timeliness errors in three (3) out of six (6) procurement award samples as the Federal Procurement Data System (FPDS) Approved Date was more than three (3) business days after the File D1 Action Date. These data elements signify the time period between the date that the award was signed and the date the award was uploaded to FPDS-NG. This occurred because the Commission does not have policies and procedures in place to ensure that the contract action report (CAR) is completed in FPDS in a timely manner. As a result, the Commission's submission was noncompliant with the requirements of FAR. Untimely data reported on FPDS-NG could affect the Federal Government's measure and assessment of the impact of Federal procurement on the nation's economy, the extent to which awards are made to businesses in the various socio-economic categories, and the impact of full and open competition on the acquisition process.

RMA recommends that the Commission:

- **Recommendation 1:** Design and implement a review process of its DATA Act File submissions and source documentation to ensure information is accurate. Specifically, we recommend that the Commission review submissions performed by USDA on behalf of the Commission; and
- **Recommendation 2:** Design and implement policies and procedures that require the agency to complete the CAR in FPDS within three (3) business days after an award is issued.

¹⁰ Appendix II outlines our sampling methodology.

¹¹ Per CIGIE FAEC Guide, we were not required to test all 59 data elements. See Appendix III for details.

Completeness – Actual Error Rate

The actual error rate for the completeness of the data elements is 15.4%. 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 elements is 57.5%. The timeliness of data elements was based on the reporting schedules defined by the financial, procurement, and financial assistance requirements (FFATA, FAR, FPDS-NG, FABS, and DAIMS).

Accuracy – Actual Error Rate

The actual error rate for the accuracy of the data elements is 29.2%. A data element was considered accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DAIMS RSS, IDD, and the online data dictionary and agreed with the originating award documentation/contract file.

Implementation and Use of the Data Standards

We evaluated the Commission’s implementation of the government-wide financial data standards for spending information as developed by OMB and Treasury. The Commission has not fully implemented the data standards as defined by OMB and Treasury.

RMA noted the Commission incorrectly reported blank File C submissions for the second quarter of fiscal year 2021. This led to improper linkage of the agency’s procurement awards across Files C and D1 through procurement instrument identifiers (PIIDs). For the Treasury’s DATA Act Broker files tested, we generally found that the required elements were present in the file and that the record values were presented in accordance with the standards.

Non-Statistical Results

Timeliness of the Commission’s DATA Act Submission

We evaluated the Commission’s second quarter of fiscal year 2021 DATA Act submissions to Treasury’s DATA Act Broker and determined that the submissions were not timely. The Commission submitted period 5 and period 6 submissions timely, but did not submit period 4 submissions to Treasury’s DATA Act Broker timely (**Table 3**).

Table 3: Results of Timeliness Testing

Period	DATA Act Due Date	Commission’s Submission Date	Compliance
P04	3/2/2021	4/26/2021	X

The Commission’s submission was late, because the SAO did not have the due date prioritized to submit the information by the required timeline for monthly submissions. The late submission of data to the Broker increases the risk of agency awards being reported in the wrong period, which

may subsequently affect the completeness and accuracy of data submitted to the Broker each quarter.

Recommendation 3: RMA recommends the Commission design and implement policies and procedures that require the agency to ensure its monthly submissions to the Broker are completed before the required deadlines established by Treasury.

Completeness of Summary-Level Data for Files A and B

We performed summary-level data reconciliations and linkages for Files A and B and identified the following variances:

1. The Commission’s Government-wide Treasury Account Symbols Adjusted Trial Balance System (GTAS) SF-133 was not consistent with the agency’s File A submissions for Q2 FY 2021 as the agency did not report data for TAS 338-2016-2016-2000-000 or TAS 338-2020-2020-2000-000 (**Table 4**).

Table 4: Unreported TAS Summary-Level Data

Data Element	TAS 338-2016-2016-2000-000	TAS 338-2020-2020-2000-000	Data Element Total
Gross Outlay Amount	\$-	\$(861,901.95)	\$(861,901.95)
Unobligated Balance	\$194,102.21	\$188,511.45	\$382,613.66
Obligations Incurred	\$-	\$14,897.54	\$14,897.54

- a. Incompleteness of TAS’ in File A resulted in the total gross outlay amounts, unobligated balances, and obligations incurred reported to be under reported (**Table 5**).

Table 5: File A and GTAS SF-133 Amount Inconsistencies

Data Element	Total - File A	Total - GTAS SF-133	Delta
Gross Outlay Amount	\$(3,616,564.38)	\$(4,478,466.33)	\$(861,901.95)
Unobligated Balance	\$5,615,855.98	\$5,998,469.64	\$(382,613.66)
Obligations Incurred	\$5,194,755.62	\$5,209,653.16	\$(14,897.54)

2. The Commission reported four (4) TAS in File B with the object class code “000” that contained obligation and outlay amounts unequal to \$0.
 - a. Incorrect use of object class code “000” adversely affects the accuracy of obligations and outlays reported in the President’s Budget.
3. The Commission’s File B submissions for Q2 FY 2021 were incomplete as obligations incurred, deobligations recoveries refunds, and gross outlay amounts did not equal their corresponding totals in File A (**Table 6**).

Table 6: File A and File B Amount Comparison

Data Element	File A	File B	Delta
Obligations Incurred	\$12,372,073.69	\$(12,169,291.93)	\$202,781.76

Data Element	File A	File B	Delta
Deobligations Recoveries Refunds	\$52,116.00	\$(12,284.00)	\$64,400.00
Gross Outlay Amounts	\$(8,688,140.24)	\$(8,242,811.71)	\$445,328.53

- a. Unequal obligations incurred, deobligations recoveries refunds, and gross outlay amounts between File A and File B will hinder the SAO from providing reasonable assurance that the agency’s DATA Act file’s alignment is valid and reliable.

These variances occurred because the Commission does not have policies and procedures in place that establish roles and responsibilities for its DATA Act File error/warning reconciliation. Additionally, it does not have a requirement to document a reconciliation or analysis of DATA Act Broker warnings/errors.

Results of Linkages from File C to Files B/D1

As the Commission’s File C was blank, we determined the linkage between File C to File B TAS, object class, and program activity and the linkage between File C to File D1 were insufficient. During our test work we identified:

- 17 procurement award records in File D1 were not reported in File C.

The Commission’s submission of a blank File C increases the error rates for completeness, accuracy, and timeliness for data elements that link between File C and File D1 and lowers the overall quality of the Commission’s DATA Act submissions.

These variances occurred because the Commission does not have policies and procedures in place that establish roles and responsibilities for its DATA Act File error/warning reconciliation. Additionally, it does not have a requirement to document a reconciliation or analysis of DATA Act Broker warnings/errors.

The overall root cause of the variances identified across Files A, B, C, and D1 is that the Commission does not have policies and procedures in place that establish roles and responsibilities for its DATA Act File error/warning reconciliation. Additionally, it does not have a requirement to document a reconciliation or analysis of DATA Act Broker warnings/errors.

Recommendation 4: RMA recommends that the Commission work with USDA to establish roles and responsibilities regarding its DATA Act reconciliation process. Additionally, it should update its policies and procedures to include a requirement for reconciliations of Broker errors/warnings to be documented. To increase the likelihood of errors/warnings from existing in the agency’s file submissions, the Commission should also design, implement, and document the following review processes:

- Review all DATA Act file submissions to verify that data reported matches their authoritative source;
- Review DATA Act files A through F to provide reasonable assurance that their alignment is valid and reliable; and

- Review object class data to ensure they are reporting object class codes in accordance with OMB guidance.

Analysis of the Accuracy of Dollar Value-Related Data Elements

Table 7 outlines 15 errors for data elements related to dollar values. Nine (9) errors occurred because File D1 procurement award data did not match their source documentation, and six (6) errors occurred because the agency submitted blank File C submissions.

Table 7: Analysis of the Accuracy of Dollar Value-Related Data Elements

PIID/ FAIN	Data Element			Accurate	Not Accurate	N/A	Total Tested	Error Rate	Absolute Value of Errors ¹²
PIID	DE	13	Federal Action Obligation	5	1	0	6	17%	\$1,695
PIID	DE	14	Current Total Value of Award	3	3	0	6	50%	\$9,276,565.46
PIID	DE	15	Potential Total Value of Award	1	5	0	6	83%	\$7,782,061
PIID	DE	53	Obligation	0	6	0	6	100%	N/A ¹³
Total				9	15	0	24		

Internal Controls Assessment

In RMA’s review of the Commission’s internal controls governing its DATA Act reporting process, RMA noted the following instances:

- The Commission does not have an agency-specific Data Quality Plan (DQP), and did not document a consideration of the DQP and the internal controls as required in OMB M-18-16 for the quarterly assurance statement over DATA Act reporting; and
- The Commission did not discretely document the roles and responsibilities associated with the DATA Act within the existing IAA, supporting SOW, and DQP.

These instances occurred because the Commission leveraged USDA’s DQP and its component agency quarterly DATA Act reporting assurance statement template which does not consider OMB M-18-16 and roles and responsibilities specific to the agency. Additionally, the Commission and USDA did not discretely document DATA Act roles and responsibilities in their IAA and SOW.

In addition to being non-compliant with OMB M-18-16, an assurance statement that does not comply with OMB M-18-16 may result in insufficient internal controls in place over DATA Act reporting that would adversely affect the reliability and validity of the agency account-level and award-level data reported.

¹² These amounts are not projectable across the universe of procurement award data for the Commission.

¹³ RMA could not determine this amount as the agency’s File C submission was blank.

A lack of discrete roles and responsibilities associated with the DATA Act may adversely affect the agency's DATA Act file preparation, submission, reconciliation, and certification processes.

RMA recommends that the Commission:

- **Recommendation 5:** Work with USDA to revise its quarterly DATA Act reporting assurance statement template to include requirements of OMB M-18-16. In order to comply with OMB M-18-16, we recommend the Commission develop a DQP that covers significant milestones and major decisions pertaining to:
 - Organizational structure and key processes governing internal controls for spending reporting;
 - Testing plan and identification of high-risk reported data; and
 - Actions taken to manage identified risks.

To assist in the development of a DQP that complies with OMB M-18-16, we recommend that the Commission refer to the Data Quality Playbook (dated November 30, 2018) formulated by the Leveraging Data as a Strategic Asset Working Group. This document contains DQP outlines with processes and methodologies.

- **Recommendation 6:** Work with USDA to update its IAA, SOW, and develop a DQP to discretely outline the roles and responsibilities associated with the DATA Act of each agency. These roles and responsibilities should establish the responsible personnel for DATA Act file preparation, submission, reconciliation, and certification processes.

Other Report Content

Deviations from the Guide

We did not follow the CIGIE FAEC Inspector's General Guide to Compliance under the DATA Act for Section 750 COVID-19 Outlay Testing – Non-Statistical Sample because the Commission did not receive COVID Relief funding reason. Our deviation will not impact the overall quality score.

DATA Act Date Anomaly

CIGIE identified a timing anomaly with the oversight requirements 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, one year after the statutory due date, with two subsequent reports to submit following a two-year cycle. This is the third and final report required under the DATA Act. On December 22, 2015, CIGIE's chair issued a letter detailing the strategy for dealing with the 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.

Summary of Recommendations, Management Comments, and Evaluation of Management Comments

RMA recommends that the Commission:

Recommendation 1: Design and implement a review process of its DATA Act File submissions and source documentation to ensure information is accurate. Specifically, we recommend that the Commission review submissions performed by USDA on behalf of the Commission.

Recommendation 2: Design and implement policies and procedures that require the agency to complete the CAR in FPDS within three (3) business days after an award is issued.

Recommendation 3: Design and implement policies and procedures that require the agency to ensure its monthly submissions to the Broker are completed before the required deadlines established by Treasury.

Recommendation 4: RMA recommends that the Commission work with USDA to establish roles and responsibilities regarding its DATA Act reconciliation process. Additionally, it should update their policies and procedures to include a requirement for reconciliations of Broker errors/warnings to be documented. To increase the likelihood of errors/warnings from existing in the agency's file submissions, the Commission should also design, implement, and document the following review processes:

- Review all DATA Act file submissions to verify that data reported matches their authoritative source;
- Review DATA Act files A through F to provide reasonable assurance that their alignment is valid and reliable; and
- Review object class data to ensure they are reporting object class codes in accordance with OMB guidance.

Recommendation 5: Work with USDA to revise its quarterly DATA Act reporting assurance statement template to include requirements of OMB M-18-16. In order to comply with OMB M-18-16, we recommend the Commission develop a DQP that covers significant milestones and major decisions pertaining to:

- Organizational structure and key processes governing internal controls for spending reporting;
- Testing plan and identification of high-risk reported data; and
- Actions taken to manage identified risks.

To assist in the development of a DQP that complies with OMB M-18-16, we recommend that the Commission refer to the Data Quality Playbook (dated November 30, 2018) formulated by the Leveraging Data as a Strategic Asset Working Group. This document contains DQP outlines with processes and methodologies.

Recommendation 6: Work with USDA to update its IAA, SOW, and develop a DQP to discretely outline the roles and responsibilities associated with the DATA Act of each agency. These roles and responsibilities should establish the responsible personnel for DATA Act file preparation, submission, reconciliation, and certification processes.

Management Comments

The Commission’s Acting Executive Director and Director of Contracting and Policy concurred with RMA’s recommendations and stated, “*As we continue to strengthen the discipline in our approach to improve the Agency’s activities, we will continue to seek your support to communicate the progress observed from implementing our effective stewardship activities.*”

Evaluation of Management Comments

RMA concurs with management’s comments and believes the implementation of our recommendations will improve the Commission’s DATA Act activities and address the findings for future audits.

Appendix I: Management Comments



U.S. ABILITYONE COMMISSION

March 10, 2022

PHONE: 703-603-7740
FAX: 703-603-0655

355 E. St, SW Suite 715
Washington, DC 20319

MEMORANDUM FOR: STEFANIA POZZI PORTER
INSPECTOR GENERAL

FROM: KIMBERLY M. ZEICH
ACTING EXECUTIVE DIRECTOR

SUBJECT: Management Response to Performance Audit on the
U.S. AbilityOne Commission's Compliance with the DATA ACT
(Draft Dated March 7, 2022)

We have reviewed the RMA Associates, LLC (RMA) draft performance audit report regarding the U.S. AbilityOne Commission's (Commission) compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) for the second quarter of fiscal year 2021. The attachment includes our management response concurring with all recommendations included in the report.

As we continue to strengthen the discipline in our approach to improve the Agency's activities, we will continue to seek your support to communicate the progress observed from implementing our effective stewardship activities. Our point of contact for the audit is Shelly Hammond, Director of Contracting and Policy (shammond@abilityone.gov).

Sincerely,

Kimberly M. Zeich
Acting Executive Director

cc: Kelvin Wood, Chief of Staff
George Govan, Chief Financial Officer
Shelly Hammond, Director of Contracting and Policy

Attachment:
Management Response to Recommendations 1-6

ATTACHMENT: MANAGEMENT COMMENTS FOR RECOMMENDATIONS 1-6

Recommendation 1: Design and implement a review process of its DATA Act File submissions and source documentation to ensure information is accurate. Specifically, we recommend that the Commission review submissions performed by USDA on behalf of the Commission.

Management Response (select one):

- Management concurs with the finding information.
- Management partially concurs with the finding information. See information below for explanation of information that management does not agree with.
- Management does not concur with the finding information and provided an explanation below.

Management Comments

Recommendation 2: Design and implement policies and procedures that require the agency to complete the CAR in FPDS within three (3) business days after an award is issued.

Management Response (select one):

- Management concurs with the finding information.
- Management partially concurs with the finding information. See information below for explanation of information that management does not agree with.
- Management does not concur with the finding information and provided an explanation below.

Management Comments

Recommendation 3: Design and implement policies and procedures that require the agency to ensure its monthly submissions to the Broker are completed before the required deadlines established by Treasury.

Management Response (select one):

- Management concurs with the finding information.
- Management partially concurs with the finding information. See information below for explanation of information that management does not agree with.
- Management does not concur with the finding information and provided an explanation below.

Management Comments

Recommendation 4: RMA recommends that the Commission work with USDA to establish roles and responsibilities regarding its DATA Act reconciliation process. Additionally, it should update their policies and procedures to include a requirement for reconciliations of Broker errors/warnings to be documented. To increase the likelihood of errors/warnings from existing in the agency's file submissions, the Commission should also design, implement, and document the following review processes:

- Review all DATA Act file submissions to verify that data reported matches their authoritative source;
- Review DATA Act files A through F to provide reasonable assurance that their alignment is valid and reliable; and
- Review object class data to ensure they are reporting object class codes in accordance with OMB guidance.

Management Response (select one):

- Management concurs with the finding information.
- Management partially concurs with the finding information. See information below for explanation of information that management does not agree with.
- Management does not concur with the finding information and provided an explanation below.

Management Comments

Recommendation 5: Work with USDA to revise its quarterly DATA Act reporting assurance statement template to include requirements of OMB M-18-16. In order to comply with OMB M-18-16, we recommend the Commission develop a DQP that covers significant milestones and major decisions pertaining to:

- Organizational structure and key processes governing internal controls for spending reporting;
- Testing plan and identification of high-risk reported data; and
- Actions taken to manage identified risks.

To assist in the development of a DQP that complies with OMB M-18-16, we recommend that the Commission refer to the Data Quality Playbook (dated November 30, 2018) formulated by the Leveraging Data as a Strategic Asset Working Group. This document contains DQP outlines with processes and methodologies.

Management Response (select one):

- Management concurs with the finding information.
- Management partially concurs with the finding information. See information below for explanation of information that management does not agree with.
- Management does not concur with the finding information and provided an explanation below.

Management Comments

Recommendation 6: Work with USDA to update its IAA, SOW, and develop a DQP to discretely outline the roles and responsibilities associated with the DATA Act of each agency. These roles and responsibilities should establish the responsible personnel for DATA Act file preparation, submission, reconciliation, and certification processes.

Management Response (select one):

- Management concurs with the finding information.
- Management partially concurs with the finding information. See information below for explanation of information that management does not agree with.
- Management does not concur with the finding information and provided an explanation below.

Management Comments
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Appendix II: Sampling Methodology

To select our sample for testing, RMA used our proprietary Data Extraction and Analysis Procedures system (DEAPs). DEAPs, designed jointly by our in-house team of data scientists, statisticians, auditors, and CPAs, is a statistical sampling tool that utilizes mathematical algorithms depending on the input provided.

RMA selected the sample in accordance with the CIGIE FAEC Guide, Section 720 Sample Selection, using the following criteria:

- a. Population Size – the number of detail records included in Commission’s second quarter of fiscal year 2021 certified data submission determined by adding the total number of detail records in File C (after removing outlays) or the total number of detail records in both Files D1 and D2¹⁴, if File C was deemed not suitable for sampling.
- b. Confidence Level – the probability that a confidence interval produced by sample data contains the true population error, set at 95 percent.
- c. Expected Error Rate – if this is a first-year audit of the DATA Act submission and there is no previous testing with which to accurately estimate the expected error rate, then the expected error rate should be set at 50 percent.
- d. Sample Precision – the precision is a measure of the uncertainty associated with the projection, set at five percent.
- e. Sample Size – the sample size was based on a 95 percent confidence level, the population size, the expected error rate, and a desired sampling precision of five percent. The sample size will vary by agency but should be no more than 385 records from File C or both Files D1 and D2 combined, if File C was deemed not suitable for sampling. Auditors should discuss with statisticians the need for replacement sample items.
- f. Sample Unit – The statistical sample should be selected and tested by record. A record is a row of data in File C or Files D1/D2 if File C was deemed not suitable for sampling. A record could be a portion of a transaction or award activity and not necessarily the whole transaction or award activity.

Suitability of File C for Sample Selection

In accordance with the CIGIE FAEC Guide, Section 650 Suitability of File C for Sample Selection, prior to sampling, RMA performed testing procedures to determine the suitability of File C for sample selection:

- Assessed the sufficiency of Commission’s method of determining whether File C is complete and contains all transactions and linkages that should be included, as well as Commission’s methodology for resolving Broker warnings between Files C and D1;
- Assessed the reasonableness of Commission’s process to resolve all variances;
- Removed rows with any outlays from File C;

¹⁴ In an Internal Controls Walkthrough, RMA identified that the Commission does not produce File D2 in its DATA Act submissions as it does not have financial assistance awards.

- Assessed the linkage of File C to File B by tracing the TAS, object class, and program activity data elements from File C to File B to ensure they exist in File B; and
- Assessed the linkage between File C and File D1 by tracing the Award ID Numbers that exist in File C to File D1 and vice versa.

We determined File C was not suitable for sampling selection as it was incomplete due to procurement awards existing in File D1, but not File C. Therefore, RMA sampled from File D1.

Sampling Plan

Our sample was selected from the award financial detail data included in Commission’s DATA Act File D1 submission for the second quarter of fiscal year 2021, submitted for publication on USASpending.gov. This file consisted of procurement transactions for the period January 1, 2021, through March 31, 2021. This universe included procurement award transactions made by Commission. The universe consisted of 17 award detail records found in File D1.

Based on sampling criteria contained in the CIGIE FAEC Guide and since Commission has not had a prior DATA Act audit, the sample size is based on a 95 percent confidence level, a desired sampling precision of 5 percent, and an expected error rate of 50 percent. According to the CIGIE FAEC Guide, if there is no previous testing with which to accurately estimate the expected error rate, then the expected error rate should be set at 50 percent.

We randomly selected samples using the random procedure in RMA DEAPs. **Table 8** details the population of records and the resulting sample sizes for each award type.

Table 8: Resulting Sample Size

Award Type	Population	Sample Size
(1) Procurement awards	17	6
Total	17	6

Appendix III: Commission's Results for Data Elements

Table 9 summarizes the results of our data element testing of 6 procurement records submitted in Commission's second quarter of fiscal year 2021. We sorted the results by the Accuracy error rate in descending order to provide the stakeholders with easy to discern information regarding which data elements were determined to have the highest instances of error.

Table 9: The Commission's Results for Data Elements

Commission's Results for DATA Elements in Descending Order by Completeness Error Rate		Sample Error Rates		
DAIMS Element #	Data Element Name	Accuracy	Completeness	Timeliness
24	Parent Award ID Number	100.00%	0.00%	100.00%
50	Object Class	100.00%	100.00%	100.00%
51	Appropriations Account	100.00%	100.00%	100.00%
53	Obligation	100.00%	100.00%	100.00%
56	Program Activity	100.00%	100.00%	100.00%
15	Potential Total Value of Award	83.33%	0.00%	50.00%
17	NAICS Code	66.67%	0.00%	50.00%
18	NAICS Description	66.67%	0.00%	50.00%
28	Period of Performance Potential End Date	66.67%	0.00%	50.00%
430	Disaster Emergency Fund Code	66.67%	0.00%	50.00%
34	Award ID Number (PIID)	58.33%	50.00%	75.00%
5	Legal Entity Address	50.00%	0.00%	50.00%
14	Current Total Value of Award	50.00%	0.00%	50.00%
27	Period of Performance Current End Date	50.00%	0.00%	50.00%
1	Awardee/Recipient Legal Entity Name	33.33%	0.00%	50.00%
3	Ultimate Parent Unique Identifier	33.33%	0.00%	50.00%
26	Period of Performance Start Date	33.33%	0.00%	50.00%
4	Ultimate Parent Legal Entity Name	16.67%	0.00%	16.67%
13	Federal Action Obligation	16.67%	0.00%	50.00%
22	Award Description	16.67%	0.00%	50.00%
25	Action Date	16.67%	0.00%	50.00%
2	Awardee/Recipient Unique Identifier	0.00%	0.00%	50.00%
6	Legal Entity Congressional District	0.00%	0.00%	50.00%
7	Legal Entity Country Code	0.00%	0.00%	50.00%
8	Legal Entity Country Name	0.00%	0.00%	50.00%
16	Award Type	0.00%	0.00%	50.00%
23	Award Modification / Amendment Number	0.00%	0.00%	50.00%
30	Primary Place of Performance Address	0.00%	0.00%	50.00%
31	Primary Place of Performance Congressional District	0.00%	0.00%	50.00%
32	Primary Place of Performance Country Code	0.00%	0.00%	50.00%
33	Primary Place of Performance Country Name	0.00%	0.00%	50.00%
36	Action Type	0.00%	0.00%	75.00%
38	Funding Agency Name	0.00%	0.00%	50.00%

Commission's Results for DATA Elements in Descending Order by Completeness Error Rate		Sample Error Rates		
DAIMS Element #	Data Element Name	Accuracy	Completeness	Timeliness
39	Funding Agency Code	0.00%	0.00%	50.00%
40	Funding Sub Tier Agency Name	0.00%	0.00%	50.00%
41	Funding Sub Tier Agency Code	0.00%	0.00%	50.00%
42	Funding Office Name	0.00%	0.00%	50.00%
43	Funding Office Code	0.00%	0.00%	50.00%
44	Awarding Agency Name	0.00%	0.00%	50.00%
45	Awarding Agency Code	0.00%	0.00%	50.00%
46	Awarding Sub Tier Agency Name	0.00%	0.00%	50.00%
47	Awarding Sub Tier Agency Code	0.00%	0.00%	50.00%
48	Awarding Office Name	0.00%	0.00%	50.00%
49	Awarding Office Code	0.00%	0.00%	50.00%
163	National Interest Action	0.00%	0.00%	50.00%
9	Highly Compensated Officer Name ¹⁵	N/A	N/A	N/A
10	Highly Compensated Officer Name ¹⁶	N/A	N/A	N/A
11	Amount of Award ¹⁷	N/A	N/A	N/A
12	Non-Federal Funding Amount ¹⁸	N/A	N/A	N/A
19	Catalog of Federal Domestic Assistance (CFDA) Number ¹⁹	N/A	N/A	N/A
20	CFDA Title ²⁰	N/A	N/A	N/A
21	Treasury Account Symbol ²¹	N/A	N/A	N/A
29	Ordering Period End Date ²²	N/A	N/A	N/A
35	Record Type ²³	N/A	N/A	N/A
37	Business Types ²⁴	N/A	N/A	N/A
52	Budget Authority Appropriated ²⁵	N/A	N/A	N/A
54	Unobligated Balance ²⁶	N/A	N/A	N/A

¹⁵ We did not test DE 9 because it is a data element reported in Files E and F.

¹⁶ We did not test DE 10 because it is a data element reported in Files E and F.

¹⁷ We did not test DE 11 because the Commission does not produce File D2 in its DATA Act submissions as it does not have financial assistance awards.

¹⁸ We did not test DE 12 because the Commission does not produce File D2 in its DATA Act submissions as it does not have financial assistance awards.

¹⁹ We did not test DE 19 because the Commission does not produce File D2 in its DATA Act submissions as it does not have financial assistance awards.

²⁰ We did not test DE 20 because the Commission does not produce File D2 in its DATA Act submissions as it does not have financial assistance awards.

²¹ We did not test DE 21 because per the CIGIE FAEC Guide, this data element is included with data element #51, Appropriations Account testing.

²² We did not test DE 29 because none of our procurement samples were Indefinite Delivery Vehicles (IDVs); therefore, this is not applicable.

²³ We did not test DE 35 because we did not perform statistical testing for File D2 data elements.

²⁴ We did not test DE 37 because we did not perform statistical testing for File D2 data elements.

²⁵ We did not test DE 52 because it is reported in File A and not Files C, D1, or D2.

²⁶ We did not test DE 54 because it is reported in File A and not Files C, D1, or D2.

Commission's Results for DATA Elements in Descending Order by Completeness Error Rate		Sample Error Rates		
DAIMS Element #	Data Element Name	Accuracy	Completeness	Timeliness
55	Other Budgetary Resources ²⁷	N/A	N/A	N/A
57	Outlay (Gross Outlay Amount By Award CPE) ²⁸	N/A	N/A	N/A

²⁷ We did not test DE 55 because it is reported in File A and not Files C, D1, or D2.

²⁸ We did not test DE 57 because DFC was not required to report outlays.