

UNCLASSIFIED



Office of Inspector General
United States Department of State

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Office of Audits

November 2021

Audit of the U.S. Agency for Global Media's FY 2021 Implementation of the Digital Accountability and Transparency Act of 2014

FINANCIAL MANAGEMENT DIVISION

UNCLASSIFIED



HIGHLIGHTS

Office of Inspector General
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What Was Audited

In accordance with the Digital Accountability and Transparency Act of 2014 (DATA Act), the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury) established standards for agencies' spending data to be displayed on USAspending.gov. As part of quarterly financial and award data submissions, Agency Senior Accountable Officials (SAO) certify data files (DATA Act Files A, B, C, D1, D2).

Acting on behalf of the Office of Inspector General (OIG), Kearney & Company, P.C. (Kearney), an external audit firm, conducted this audit to assess (1) the completeness, accuracy, timeliness, and quality of the financial and award data submitted by the U.S. Agency for Global Media (USAGM) for publication on USAspending.gov and (2) USAGM's implementation and use of the Government-wide financial data standards established by OMB and Treasury.

What OIG Recommends

OIG made two recommendations that are intended to improve USAGM's DATA Act submissions. In addition, the status of open recommendations made by OIG for the FY 2017 and FY 2019 DATA Act audits are presented in Appendices G and H, respectively. On the basis of USAGM's response to a draft of this report, OIG considers the two recommendations resolved, pending further action. A synopsis of management's response to the recommendations and OIG's reply follow each recommendation in the Audit Results section of this report. USAGM's response to a draft of this report is included in its entirety in Appendix I.

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What Was Found

Kearney determined that USAGM submitted its fourth quarter of FY 2020 DATA Act submission in a timely manner. Kearney also did not identify any issues with the completeness of summary-level data for DATA Act Files A and B. Furthermore, Kearney did not identify any exceptions during its reconciliation of DATA Act Files B and C. Although Kearney identified some exceptions during its reconciliation of DATA Act File C to DATA Act Files D1 and D2, USAGM officials were able to sufficiently explain the variances. Kearney also tested a statistical sample of 246 certified transactions and identified exceptions related to completeness, accuracy, and timeliness. Specifically, Kearney determined that USAGM had a projected error rate related to completeness of 3.15 percent, related to accuracy of 6.84 percent, and related to timeliness of 8.71 percent. Notwithstanding the exceptions identified, Kearney considered the quality of USAGM's submission of data for the fourth quarter of FY 2020 to be "Excellent" (the best quality level), based on criteria established by the Council of the Inspectors General on Integrity and Efficiency.

One reason for the exceptions identified during Kearney's testing of 246 certified transactions was delays in adding information to the Federal Procurement Data System—Next Generation (FPDS—NG). The delays related to issues with the interface between FPDS-NG and USAGM's accounting system. In addition, Kearney found that USAGM did not perform sufficient quality assurance of the data submitted. Although the quality of USAGM data was considered "Excellent," additional attention would improve the quality of the data to fulfill the intent of the DATA Act.

Finally, Kearney evaluated USAGM's implementation and use of the Government-wide financial data standards for spending information. Kearney concluded that USAGM fully implemented and used financial data standards established by OMB and Treasury.

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OBJECTIVE

The objectives of this audit were to assess (1) the completeness, accuracy, timeliness, and quality of the financial and award data submitted by the U.S. Agency for Global Media (USAGM) for publication on USAspending.gov and (2) USAGM's implementation and use of the Government-wide financial data standards established by the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury).¹

BACKGROUND

To improve the availability of information on Federal awards, Congress passed the Federal Funding Accountability and Transparency Act (FFATA) in September 2006.² FFATA, as amended by the Government Funding Transparency Act of 2008,³ requires OMB to ensure the existence and operation of a free, publicly accessible website containing data on Federal awards, such as contracts, loans, and grants.⁴ To comply with FFATA requirements, OMB launched the website USAspending.gov.

The Digital Accountability and Transparency Act of 2014 (DATA Act)⁵ was signed into law in May 2014 to expand the reporting requirements pursuant to FFATA. The purpose of the DATA Act is to disclose "direct Federal agency expenditures" and "track Federal spending."⁶ The DATA Act requires Federal agencies to report financial and award data to the public through USAspending.gov in accordance with the established Government-wide financial data standards (developed and issued by OMB and Treasury).⁷

The DATA Act also requires each Federal agency's Office of Inspector General (OIG) to assess a statistically valid sample of the spending data submitted by its Federal agency.⁸ During each mandated audit, the auditor is required to assess the completeness, accuracy, timeliness, and

¹ These are the objectives that were established by the Council of the Inspectors General on Integrity and Efficiency (CIGIE), Federal Audit Executive Council (FAEC), "CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act" (CIGIE Guide), 1 (December 4, 2020).

² Federal Funding Accountability and Transparency Act of 2006, Pub. L. No. 109-282.

³ Supplemental Appropriations Act of 2008, Pub. L. No. 110-252.

⁴ Pub. L. No. 109-282, § 2(b).

⁵ Digital Accountability and Transparency Act of 2014, Pub. L. No. 113-101.

⁶ *Ibid.*, § 2(1), "Purposes."

⁷ *Ibid.*, § 4(c)(2)(A), "Data Standards."

⁸ *Ibid.*, § 6(a)(1)(A), "Accountability For Federal Funding."

overall quality⁹ of the selected data; it must also assess the agency's implementation and use of Government-wide financial data standards.¹⁰ OIGs are required to submit a report of the results of the assessment to Congress and make it publicly available.¹¹

Federal Agency Accountability and Transparency Guidance

OMB issued guidance regarding the implementation of FFATA and the DATA Act. In addition, Treasury published technical guidance to assist agencies in understanding the various files and data elements of the DATA Act submissions.¹²

- OMB Circular A-123, "Management's Responsibility for Enterprise Risk Management and Internal Control," Appendix A, "Management of Reporting and Data Integrity Risk," June 6, 2018, offers Federal agencies the "flexibility to determine which control activities are necessary to achieve reasonable assurance over internal controls and processes that support overall data quality contained in agency reports."¹³ The Circular includes a requirement that agencies develop and maintain a Data Quality Plan (DQP).¹⁴
- OMB Memorandum M-10-06, "Open Government Directive," December 8, 2009, directed agencies to take steps towards the goal of creating a more open Government, such as publishing Government information online, improving the quality of Government information, and creating a culture of open Government.¹⁵
- OMB Memorandum, "Open Government Directive – Federal Spending Transparency," April 6, 2010, established a deadline for agencies to initiate sub-award reporting, initiated requirements for agencies to maintain metrics on the quality and completeness of Federal spending data provided, and announced the release of the USAspending.gov website.¹⁶
- OMB Management Procedures Memorandum, 2016-03, "Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal

⁹ The Council of the Inspectors General on Integrity and Efficiency (CIGIE) Guide, § 820.02, at 26-27, states that "the assessment of overall quality of data is not a projected measurement but will be derived using a combination of statistical and non-statistical methods." Audit teams should combine the results of testing performed on a statistical sample of transactions with the results of non-statistical procedures. CIGIE provided a scorecard for auditors to use to quantify the results of its procedures. Specifically, statistical testing results are valued at 60 points and non-statistical testing results are valued at 40 points. The CIGIE Guide, § 820.05, at 28, provides guidance on how to categorize the quality of the agency's DATA Act File submission based on the points assigned to each procedure performed by the auditor. The CIGIE Guide provides four levels of quality: "Lower" results from a point score of 0 to 69.999, "Moderate" results from a point score of 70 to 84.999, "Higher" results from a point score of 85 to 94.999, and "Excellent" results from a point score of 95 to 100.

¹⁰ Pub. L. No. 113-101, § 6(a)(1)(B).

¹¹ Ibid.

¹² This list is not all inclusive. The CIGIE Guide, Appendix 2, "Suggested Criteria," at 41, provides additional criteria.

¹³ OMB Memorandum M-18-16, "Appendix A to OMB Circular No. A-123, *Management of Reporting and Data Integrity Risk*," 1 (June 6, 2018).

¹⁴ Ibid., at 3.

¹⁵ OMB Memorandum M-10-06, "Open Government Directive," 2-6 (December 8, 2009).

¹⁶ OMB Memorandum, "Open Government Directive–Federal Spending Transparency," 1 (April 6, 2010).

Spending Information,” May 3, 2016, provides additional guidance to Federal agencies on reporting Federal appropriations account summary-level and Federal award-level data to USAspending.gov.¹⁷

- OMB Memorandum M-17-04, “Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability,” November 4, 2016, provides additional guidance to Federal agencies on reporting to USAspending.gov. This guidance provides specific guidance on certain matters (e.g., awards involving intra-governmental transfers and quarterly Senior Accountable Official [SAO] assurances).¹⁸
- OMB Memorandum M-20-21, “Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19),” April 10, 2020, includes requirements for agency reporting related to COVID-19 funding, including reporting the information on USAspending.gov.¹⁹
- Treasury’s “DATA Act Information Model Schema (DAIMS),” Version 2.1, issued by Treasury on June 4, 2021, is the authoritative source for the terms, definitions, formats, and structures of the data elements. DAIMS provides requirements for Federal agencies on reporting to the DATA Act Broker. The 2021 release includes guidance for tracking and reporting on COVID-19 supplemental spending.²⁰
- The Council of the Inspectors General on Integrity and Efficiency’s (CIGIE), “CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act” (CIGIE Guide), December 4, 2020, presents a common methodology and reporting approach for OIGs to use in performing mandated DATA Act work.²¹

Digital Accountability and Transparency Act Broker Submission

The DATA Act requires Federal agencies to submit data to USAspending.gov.²² Treasury developed an IT system, the DATA Act Broker, to facilitate the process. Agencies use the DATA Act Broker to upload three files containing data from the agencies’ internal systems and records. In addition, agencies use the DATA Act Broker to extract information from existing Government-wide reporting systems²³ to generate four additional files. Tables 1 and 2 provide a description of the seven DATA Act Files.²⁴

¹⁷ OMB Management Procedures Memorandum 2016-03, at 1.

¹⁸ OMB Memorandum M-17-04, at 1.

¹⁹ OMB Memorandum M-20-21, Appendix A, “Agency Reporting Instructions for COVID-19-Related Funding,” at 5.

²⁰ DAIMS v2.1, <https://fiscal.treasury.gov/data-transparency/DAIMS-current.html>, June 4, 2021.

²¹ CIGIE Guide, § 100.02, at 1.

²² Pub. L. No. 113-101, § 2(4).

²³ The existing Government-wide systems include the Federal Procurement Data System – Next Generation, the System for Award Management, and the FFATA Subaward Reporting System.

²⁴ A list of all data elements is included in Appendix B.

Table 1: Agency-Created DATA Act File Descriptions

DATA Act Submission File	File Description
File A – Appropriations Account Detail	DATA Act File A provides information about how budgetary resources are made available and the status of budgetary resources at the end of the reporting period. Six of 59 required data elements are included in DATA Act File A. The information in DATA Act File A is reported for each Treasury Account Symbol (TAS). ^a DATA Act File A data is reported at the summary level, rather than the transaction level.
File B – Object Class and Program Activity Detail	DATA Act File B includes four of the same data elements as DATA Act File A; however, the information in DATA Act File B is presented by program activity, object class, and disaster emergency fund code, which represent three additional required data elements. Similar to DATA Act File A, DATA Act File B’s data is reported at the summary level rather than the transaction level.
File C – Award Financial Data	DATA Act File C includes transaction-level information for all awards, procurements, and financial assistance (i.e., grants and cooperative agreements) processed during the reporting period, including modifications to existing awards. ^b Nine of 59 required data elements are included in DATA Act File C. All records in DATA Act File C should be included in either DATA Act File D1 or D2.

^a TAS is an identification code assigned by Treasury to an individual appropriation, receipt, or other fund account.

^b Payroll actions, classified transactions, and interagency awards are excluded from agency submissions.

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

Table 2: DATA Act Broker-Generated DATA Act File Descriptions

DATA Act Submission File	File Description
File D1 – Award and Awardee Attributes (Procurement)	DATA Act File D1 includes transaction-level information for all procurement awards processed during the reporting period. DATA Act File D1 includes 41 of 59 required data elements. Records can be traced from DATA Act File D1 to DATA Act File C. When agencies generate DATA Act File D1, the DATA Act Broker obtains the information from the Federal Procurement Data System–Next Generation (FPDS-NG). ^a
File D2 – Award and Awardee Attributes (Financial Assistance)	DATA Act File D2 includes transaction-level information for all financial awards processed during the reporting period. DATA Act File D2 comprises 39 of 59 required data elements. Records can be traced from DATA Act File D2 to DATA Act File C. When agencies generate DATA Act File D2, the DATA Act Broker obtains the information from the Financial Assistance Broker Submission (FABS). ^b
File E – Additional Awardee Attributes	DATA Act File E includes information on the organizations that received procurement or financial assistance awards from the Government during the reporting period. DATA Act File E includes 6 of 59 required data elements. When agencies generate DATA Act File E, the DATA Act Broker obtains the information from the System for Award Management (SAM). ^c DATA Act File E data is the legal responsibility of the recipient and agencies are not responsible for certifying the quality of data reported by awardees.

DATA Act**Submission File File Description**

Submission File	File Description
File F – FFATA Sub-award Attributes	DATA Act File F includes information on organizations that received procurement or financial assistance sub-awards during the reporting period. DATA Act File F includes 37 of the required 59 data elements, but the elements are focused on sub-awards. When agencies generate DATA Act File F, the DATA Act Broker pulls information from the FFATA Sub-award Reporting System (FSRS). ^d DATA Act File F data is the legal responsibility of the recipient, and agencies are not responsible for certifying the quality of data reported by awardees.

^a The General Services Administration operates FPDS-NG. Agencies are required to report all contracts with an estimated value over \$10,000, and modifications to those contracts, in FPDS-NG.

^b Treasury operates FABS, which is part of USAspending.gov. On a monthly basis, agencies are required to report all financial assistance awards of \$25,000 or more in FABS.

^c SAM is operated by the General Services Administration. All organizations that do business with the Federal Government must have an active registration in SAM.

^d The General Services Administration operates FSRS. If a prime contractor issues a sub-award for more than \$30,000, or if a prime grantee issues a sub-award for more than \$25,000, the prime awardee must report the sub-award in FSRS, including executive compensation for certain officials employed by the sub-awardee.

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

Senior Accountable Official Certification

Each agency is required to designate a “high-level senior official to be accountable for the quality and objectivity of, and internal controls over, the Federal spending information publicly disseminated through such public venues as USAspending.gov or other similar websites.”²⁵

OMB guidance states that quarterly the SAO “must provide reasonable assurance that their internal controls support the reliability and validity of the agency account-level and award-level data that they submit to Treasury” for publication on USAspending.gov.^{26,27} According to OMB, SAOs are required to ensure that the alignment of data among DATA Act Files A–F, as well as the data in each DATA Act File submitted for display on USAspending.gov, are valid and reliable.²⁸

Data Quality Plan

Starting in FY 2019, OMB required agencies to develop and maintain a DQP to identify a control structure tailored to address identified risks.²⁹ OMB guidance states that the DQP should cover significant milestones and major decisions pertaining to the following:

²⁵ OMB Memorandum M-10-06, “Open Government Directive,” 3-4 (December 8, 2009).

²⁶ OMB Management Procedures Memorandum 2016-03, at 6.

²⁷ As noted in Table 2, above, DATA Act Files E and F are the responsibility of Federal awardees, and the quality of this data is the legal responsibility of the recipient. Therefore, agency SAOs are not responsible for providing assurances on the quality of DATA Act Files E and F, but they are responsible for ensuring that controls are in place to verify that financial assistance awardees register in SAM at the time of the award.

²⁸ OMB Memorandum M-17-04, at 5.

²⁹ OMB Circular A-123, Appendix A, at 4.

- Organizational structure and key processes providing internal controls for spending reporting.
- Management’s responsibility to supply quality data to meet the reporting objectives for the DATA Act.
- Testing plans and identification of high-risk data, including specific data the agency determines to be high-risk that are explicitly referenced by the DATA Act, and confirmation that these data are linked through the inclusion of the award identifier in the agency’s financial system.
- Actions taken to manage identified risks.³⁰

Quarterly certifications by the SAO should be “based on the consideration of the [DQP] and the internal controls documented in their plan as well as other existing controls that may be in place, in the annual assurance statement process.”³¹

USAGM’s Digital Accountability and Transparency Act Data Submission Process

USAGM’s Office of the Chief Financial Officers is responsible for USAGM’s implementation of DATA Act requirements. The SAO is the Chief Financial Officer, who delegated certification authority to the Budget Director. On November 6, 2020, USAGM uploaded to the DATA Act Broker, and the SAO certified USAGM’s DATA Act submission for the fourth quarter of FY 2020.

Officials within the Office of the Chief Financial Officer are responsible for the development of DATA Act Files A, B, and C, and the reconciliation of the data between DATA Act files. They work closely with Contracting Officers (Office of Management Services, Contract Division) to ensure the accuracy of financial information reported within FPDS-NG. USAGM uses Oracle Standard Query Language Developer³² to extract information from its accounting system³³ to prepare DATA Act Files B and C. Table 3 describes the process USAGM used to prepare the required DATA Act Files.

Table 3: USAGM’s DATA Act File Submission Process for the Fourth Quarter of FY 2020

File	USAGM Source	Preparation Description
A	Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) ^a	USAGM used the September 2020 Adjusted Trial Balance that was submitted to GTAS to create DATA Act File A. USAGM converted the GTAS Adjusted Trial Balance data into the Standard Form (SF) 133, ^b Report on Budget Execution and Budgetary Resources, format for each TAS. The Financial

³⁰ Ibid., at 4-5.

³¹ Ibid., at 4.

³² Oracle Standard Query Language Developer is a tool that is used to work with databases more easily. The tool assists users to query data for reporting purposes or insert and delete data more efficiently.

³³ The name of USAGM’s accounting system is Momentum.

File	USAGM Source	Preparation Description
		Reporting Team also performs a reconciliation of DATA Act Files A and B to ensure all TAS are included and that amounts agree.
B	Momentum ^c	USAGM generates DATA Act File B from Momentum, using Oracle Structured Query Language Developer. The Financial Reporting Team reconciles DATA Act Files A and B.
C	Momentum	USAGM generates DATA Act File C from Momentum, using Oracle Structured Query Language Developer. The Financial Systems Team reconciles DATA Act File C to DATA Act Files D1 and D2.
D1	FPDS-NG	The DATA Act Broker generates DATA Act File D1 based on procurement data reported to FPDS-NG by USAGM's Contracting Officers and other procurement officials. If issues are identified during reconciliations, the DATA Act team researches and corrects the errors.
D2	FABS	The DATA Act Broker generates DATA Act File D2 on the basis of financial assistance data reported to FABS from USAGM's Budget Team. If issues are identified during reconciliations, the Financial Systems Team researches and corrects the errors.
E	SAM	The DATA Act Broker generates DATA Act File E using data submitted to SAM. DATA Act File E is populated with data from awardees.
F	FSRS	The DATA Act Broker generates DATA Act File F from FSRS. DATA Act File F is populated with data from awardees.

^a GTAS is a system used by agencies to provide budget execution information and proprietary financial reporting information to Treasury. USAGM creates the GTAS Adjusted Trial Balance by extracting information from USAGM's core financial management system, Momentum, and making manual adjustments to the data.

^b The SF 133 provides information on the budgetary resources appropriated to an agency. The report lists the sources of budget authority and the current status of budgetary resources by appropriation.

^c Momentum is USAGM's core financial management system. It is used to process and track financial transactions.

Source: Prepared by Kearney from information provided by USAGM.

AUDIT RESULTS

Finding A: Data Submitted to Treasury Were Not Always Complete, Accurate, or Timely, but Were Considered To Be "Excellent" Quality Based on CIGIE Guidance

Kearney & Company, P.C. (Kearney), evaluated USAGM's DATA Act submission to Treasury's DATA Act Broker for the fourth quarter of FY 2020 and determined that USAGM submitted it in a timely manner. Kearney also assessed the completeness of summary-level data for DATA Act

Files A and B and did not identify any variances and concluded that DATA Act Files A and B were complete at the summary level. Furthermore, Kearney assessed whether DATA Act File C was complete and suitable for sampling. Kearney did not identify any exceptions during its reconciliation of DATA Act Files B and C. Although Kearney identified some exceptions during its reconciliation of DATA Act File C to DATA Act Files D1 and D2, USAGM officials were able to sufficiently explain the variances, and Kearney determined that the variances identified did not have a negative impact on the overall quality of the DATA Act submission.

In addition, Kearney selected a sample³⁴ of 246 records and tested 53 data elements for completeness, accuracy, and timeliness. Kearney determined that USAGM had a projected error rate³⁵ related to completeness of 3.15 percent, related to accuracy of 6.84 percent,³⁶ and related to timeliness of 8.71 percent. Notwithstanding the exceptions identified, based on the results of Kearney's statistical and nonstatistical testing of USAGM's DATA Act submission for the fourth quarter of FY 2020, Kearney considered the quality of USAGM's submission of data to be "Excellent," based on the criteria established in the CIGIE Guide.³⁷

One reason for the exceptions identified during Kearney's testing of 246 certified transactions was delays in adding information to FPDS-NG. The delays related to issues with the interface between FPDS-NG and USAGM's accounting system. In addition, Kearney found that USAGM did not perform sufficient quality assurance of the data submitted. Specifically, USAGM did not perform quality control procedures related to the accuracy of DATA Act Files D1 and D2. Although the quality of the data was considered "Excellent," USAGM should improve the quality of the data to fulfill the intent of the DATA Act, which is to increase accountability, transparency, accessibility, quality, and standardization of Federal spending data.

DATA Act Files Submission Analysis

Kearney evaluated USAGM's DATA Act submission to Treasury's DATA Act Broker for the fourth quarter of FY 2020. Specifically, Kearney determined whether the FY 2020 fourth quarter DATA Act submission was timely. To be considered timely, it had to be submitted and certified within 45 days of the end of the quarter (i.e., November 16, 2020). Kearney determined that the submission was timely (i.e., the information was submitted and certified on November 6, 2020). Kearney also assessed the completeness of summary-level data for DATA Act Files A and B. Kearney did not identify any variances during its reconciliation of summary-level data in DATA

³⁴ Appendix A, "Purpose, Scope, and Methodology," provides details of the sample selection.

³⁵ Based on a 95-percent confidence level, the projected error rate for each is ± 5 percent. Additional details on the sample are in Appendix A.

³⁶ As described in Appendix E, Kearney identified errors that were not attributable to USAGM. Some data are not entered into the Treasury DATA Act Broker by USAGM. These exceptions are included in the calculation of the error rates.

³⁷ CIGIE Guide, § 820.05, at 28.

Act Files A and B and concluded that DATA Act Files A and B were complete at the summary level.

Furthermore, Kearney assessed whether DATA Act File C was complete and suitable for sampling. Kearney did not identify any exceptions during its reconciliation of DATA Act Files B and C. However, Kearney identified some exceptions during its reconciliation of DATA Act File C to DATA Act Files D1 and D2. USAGM identified many of the same variances during its reconciliation processes. USAGM officials were able to sufficiently explain the variances, noting that the variances were not indicative of systemic issues or missing data. Kearney determined that the variances identified did not have a negative impact on the overall quality of the DATA Act submission. On the basis of the work performed, Kearney concluded that DATA Act File C was substantially complete and determined that DATA Act File C was sufficient for sample selection.

Timeliness of the DATA Act Submission

According to the CIGIE Guide, a DATA Act submission is timely when the “monthly or quarterly DATA Act submission to the DATA Act Broker is in accordance with the schedule established by the Treasury DATA Act [Program Management Office].”³⁸ The CIGIE Guide states that auditors should determine whether the agency’s DATA Act submission was timely.³⁹ Specifically, the CIGIE Guide states that auditors should verify that the date “of the certification of the submission in the Treasury DATA Act Broker is within the established timeframe determined by the Treasury DATA Act [Program Management Office], traditionally within 45 days of quarter end.”⁴⁰ Treasury required agencies to certify their submissions for the fourth quarter of FY 2020 by November 16, 2020. Kearney determined that USAGM submitted, and USAGM’s SAO certified, the DATA Act files for the fourth quarter of FY 2020 on November 6, 2020, which complied with the deadline established by Treasury.

Completeness of Summary-Level Data in DATA Act Files A and B

According to the CIGIE Guide, a DATA Act submission is complete when “transactions and events that should have been recorded are recorded in the proper period.”⁴¹ The CIGIE Guide states that auditors should determine the completeness of summary-level data for Files A and B.⁴²

³⁸ Ibid., § 610.02, at 13.

³⁹ Ibid., § 600.01(b), at 13.

⁴⁰ Ibid., § 630.01, at 15.

⁴¹ Ibid., § 610.01, at 13.

⁴² Ibid., § 600.01(c), at 13.

Kearney tested the completeness of the DATA Act submission at the summary level for DATA Act Files A and B by performing the tests required by the CIGIE Guide,⁴³ including the following:

- Reconciling data between DATA Act File A and DATA Act File B.
- Determining whether DATA Act File A includes all required TAS.
- Matching data from DATA Act File A to the SF 133.
- Verifying that all object classification codes from DATA Act File B match the codes defined in OMB Circular A-11.

Kearney did not identify any variances during its reconciliation of summary-level data in DATA Act Files A and B. Specifically, Kearney's testing verified the following:

- Summary-level data from DATA Act File A matched the agency's GTAS SF 133.
- The totals and the TAS identified in DATA Act File A matched the same information in DATA Act File B.
- All object classification codes from DATA Act File B matched codes defined in Section 83 of OMB Circular A-11.

On the basis of the work performed, Kearney concluded that DATA Act Files A and B were complete at the summary level.

Suitability of File C for Sample Selection

The CIGIE Guide states that auditors should determine whether DATA Act File C is complete and suitable for sampling.⁴⁴ Kearney tested the completeness and suitability of DATA Act File C by performing the tests required by the CIGIE Guide,⁴⁵ including assessing linkages to DATA Act Files B, D1, and D2. Specifically, Kearney tested the linkages between DATA Act File C and DATA Act File B by TAS, object class, and program activity. Furthermore, Kearney tested the linkages between DATA Act File C and DATA Act File D1 for the "Procurement Instrument Identifier"⁴⁶ number and "Parent Award Identification"⁴⁷ number and the linkages between DATA Act File C and DATA Act File D2 by the Federal Award Identification Numbers or Unique Record Identifiers.⁴⁸ Kearney did not identify any exceptions during its reconciliation of DATA Act Files B and C. Specifically, all of the TAS, object class, and program activity data elements from DATA Act File C existed in DATA Act File B.

⁴³ Ibid., § 640, at 16-17.

⁴⁴ Ibid., § 600.01(d), at 13.

⁴⁵ Ibid., § 650, at 17-18.

⁴⁶ The Procurement Instrument Identifier is a unique identifier of a specific award being reported.

⁴⁷ The Parent Award Identification is the identifier of the procurement award under which the specific award is issued.

⁴⁸ Federal Award Identification Numbers or Unique Record Identifiers are the award identification elements for financial assistance awards.

However, during its reconciliation of DATA Act File C to DATA Act Files D1 and D2, Kearney found:

- 137 records in File C that were not reported in File D1.
- 2 records in File C that were not reported in File D2.
- 108 records in File D1 that were not reported in File C.
- All records in File D2 were reported in File C.

USAGM identified many of the same variances during its reconciliation processes. Kearney obtained information from USAGM related to the variances identified. USAGM officials were able to sufficiently explain the variances, noting that they were not indicative of systemic issues or missing data (e.g., timing differences between different systems). Kearney determined that the variances identified did not have a negative impact on the overall quality of the DATA Act submission. On the basis of the work performed, Kearney concluded that DATA Act File C was substantially complete and determined that DATA Act File C was sufficient for sample selection.⁴⁹

Data Element Testing

Using guidance in the CIGIE Guide,⁵⁰ Kearney selected a sample⁵¹ of 246 records and tested 53 data elements for completeness, accuracy, and timeliness. By applying the CIGIE guidance for projecting the error rate to the universe,⁵² Kearney determined that USAGM had a projected error rate⁵³ related to completeness of 3.15 percent, related to accuracy of 6.84 percent, and related to timeliness of 8.71 percent.

Data Element Testing — Completeness

Completeness of a data element is defined by the CIGIE Guide as a situation in which a data element was reported in the appropriate DATA Act Files (A through D2) if that data element should have been reported.⁵⁴ The CIGIE Guide states that auditors should determine the completeness of each data element within the selected records. Specifically, the CIGIE Guide states that the auditor should determine if the data element is required for the record selected

⁴⁹ Additional information on Kearney's assessment of the data reliability of DATA Act File C is included in Appendix A.

⁵⁰ CIGIE Guide, § 720, at 19.

⁵¹ Appendix A provides details of the sample selection.

⁵² Each record had numerous data elements. Therefore, to determine the projected error rate, Kearney first calculated an average error rate for each record on the basis of the number of required data elements for that record and the number of exceptions. Kearney then averaged the error rates of all the items that were tested, for each category—completeness, accuracy, and timeliness—to calculate the overall projected error rates for each category.

⁵³ Based on a 95-percent confidence level, the projected error rate for each is ± 5 percent. Additional details on the sample are included in Appendix A.

⁵⁴ CIGIE Guide, § 710.01, at 19.

and, if so, determine if the data element is included in the appropriate file. If a required data element is not reported, it is incomplete.⁵⁵

Kearney performed detailed testing at the data-element level for the 246 transactions selected from DATA Act File C for the fourth quarter of FY 2020.⁵⁶ Appendix C provides details on the results of testing for each data element. Of the 246 transactions tested, Kearney identified 11 transactions that had exceptions related to completeness in at least 1 of the data elements tested. The most common data element that was left blank was the Place of Performance Address.⁵⁷

By applying CIGIE guidance for projecting the error rate to the universe,⁵⁸ Kearney determined that USAGM's projected error rate related to the completeness of data elements is 3.15 percent.⁵⁹ A data element was considered complete if all of the required data elements that should have been reported were reported.

Data Element Testing — Accuracy

Accuracy of a data element is defined by the CIGIE Guide as a situation in which a data element (the amount and other data) has been recorded in accordance with Treasury guidance (including DAIMS) and “agree[s] with the original award documentation/contract file.”⁶⁰ The CIGIE Guide states that auditors should determine the accuracy of each data element within the selected records. Specifically, the CIGIE Guide states that the auditor should ensure that the data elements for the transactions tested are in agreement with the agency financial system and source documentation.⁶¹

Kearney performed detailed testing at the data-element level for the 246 transactions selected from DATA Act File C for the fourth quarter of FY 2020.⁶² Appendix C provides details on the results of testing for each data element, and Appendix F compares the results of the FY 2021 audit to the results of the FY 2019 audit. Of the 246 transactions tested, Kearney identified 162 transactions that had exceptions related to accuracy in at least 1 of the data elements tested.

⁵⁵ Ibid., § 740.01(a)(i), at 22.

⁵⁶ Appendix A provides details of the sample selection.

⁵⁷ This data element should include the address where the predominant performance of the award will be accomplished.

⁵⁸ Each record had numerous data elements. Therefore, to determine the projected error rate for completeness, Kearney first determined the percentage of data elements that were incomplete for each sample. For example, if 1 sample record had 40 required data elements, and 4 of them were incomplete, that record had an error rate of 10 percent. Kearney then averaged the error rates of all the items that were tested to arrive at a final projected error rate for completeness.

⁵⁹ Based on a 95-percent confidence level, the projected error rate for the completeness of the data elements is between 1.06 percent and 5.24 percent. Additional details on the sample are in Appendix A.

⁶⁰ CIGIE Guide, § 710.02, at 19.

⁶¹ Ibid., § 740.01(a)(ii), at 22.

⁶² Appendix A provides details of the sample selection.

The most common exception related to the Period of Performance Start Date data element.⁶³ USAGM frequently used the action date⁶⁴ as the period of performance start date. Furthermore, many of the exceptions had one digit that was different than from that found in supporting documentation, which implied the exception was caused by a data entry error.

By applying CIGIE guidance for projecting the error rate to the universe,⁶⁵ Kearney determined that USAGM's projected error rate related to the accuracy of data elements is 6.84 percent.⁶⁶ A data element was considered accurate when the amounts and other data relating to transactions were recorded in accordance with the DAIMS, Reporting Submission Specifications,⁶⁷ Interface Definition Document,⁶⁸ and the online data dictionary⁶⁹ and in agreement with the originating award documentation and/or contract file.⁷⁰ As described in more detail in Appendix E, Kearney identified errors that were not attributable to USAGM. For example, if Treasury's DATA Act Broker extracts the wrong field from a source system, this is not an error attributable to USAGM. In addition, some data are not entered into the system by USAGM. For example, some information is entered into Government systems by vendors or awardees, and then extracted by the DATA Act Broker.

Data Element Testing — Timeliness

Timeliness of a data element is defined by the CIGIE Guide as a situation in which “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.”⁷¹ The CIGIE Guide states that auditors should determine the

⁶³ This data element should include the date on which the awardee's effort begins or the award is otherwise effective.

⁶⁴ The action date is the date the action being reported was issued and/or signed by the Government or a binding agreement was reached.

⁶⁵ Each record had numerous data elements. Therefore, to determine the projected error rate for accuracy, Kearney first determined the percentage of data elements that were inaccurate for each sample. For example, if 1 sample record had 40 required data elements, and 4 of them were inaccurate, that record had an error rate of 10 percent. Kearney then averaged the error rates of all the items that were tested to arrive at a final projected error rate for accuracy.

⁶⁶ Based on a 95-percent confidence level, the projected error rate for the accuracy of the data elements is between 3.82 percent and 9.86 percent. Additional details on the sample are in Appendix A.

⁶⁷ The Reporting Submission Specification is an Excel spreadsheet maintained by Treasury that lists data elements, provides metadata, and gives Federal agency staff instructions on how to submit content to the DATA Act Broker in the appropriate file format.

⁶⁸ The Interface Definition Document is an Excel spreadsheet maintained by Treasury that lists data elements and supporting metadata and explains what financial assistance data elements are pulled from Government-wide procurement, sub-award systems, and from the DATA Act Broker (using FABS).

⁶⁹ The DATA Act data dictionary provides a full list of data elements with a definition for each element.

⁷⁰ The testing required by the CIGIE Guide focuses on the quality of the data overall. However, the CIGIE Guide, § 810.02, at 26, requires auditors to determine the accuracy of dollar value-related data elements based on absolute values to capture the magnitude of any deviations as a result of those errors. This information is provided in Appendix D.

⁷¹ CIGIE Guide, § 710.03, at 19.

timeliness of each data element within the selected records. Specifically, the CIGIE Guide states that the auditor should determine whether data elements in DATA Act File C are reported in the quarter of occurrence; procurement award data elements in DATA Act File D1 are reported in FPDS-NG within 3 business days after the date that the contract award was signed (30 days for emergency situations or urgent and compelling situations);⁷² and financial assistance award data elements in DATA Act File D2 are reported within 30 calendar days after award, in accordance with FFATA.⁷³

Kearney performed detailed testing at the data-element level for the 246 transactions selected from DATA Act File C for the fourth quarter of FY 2020.⁷⁴ Appendix C provides details on the results of testing for each data element. Of the 246 transactions tested, Kearney found that 28 transactions were included in DATA Act File C in a timely manner but were not included in either DATA Act File D1 or D2 by the established deadlines. Therefore, these transactions and data elements were not timely. Kearney noted that most exceptions were the result of awards that were not entered into FPDS-NG in a timely manner (i.e., within 3 days).

By applying CIGIE guidance for projecting the error rate to the universe,⁷⁵ Kearney determined that USAGM's projected error rate related to the timeliness of data elements is 8.71 percent.⁷⁶ The timeliness of data elements was based on the reporting schedules defined by the financial, procurement, and financial assistance requirements.

Quality Assessment of Data Element Testing Results

The CIGIE Guide defines quality as "data that is complete, accurate, and timely, and includes statistical and non-statistical testing results."⁷⁷ The CIGIE Guide states that auditors should combine the results of the statistical sample with the results of the nonstatistical sample using the methodology in Table 4.⁷⁸

⁷² Federal Acquisition Regulation § 4.604, "Responsibilities."

⁷³ CIGIE Guide, § 740.01(a)(iii), at 22-23.

⁷⁴ Appendix A: Purpose, Scope, and Methodology provides details of the sample selection.

⁷⁵ Each record had numerous data elements. Therefore, to determine the projected error rate for accuracy, Kearney first determined the percentage of data elements that were inaccurate for each sample. For example, if 1 sample record had 40 required data elements, and 4 of them were inaccurate, that record had an error rate of 10 percent. Kearney then averaged the error rates of all the items that were tested to arrive at a final projected error rate for accuracy.

⁷⁶ Based on a 95-percent confidence level, the projected error rate for the timeliness of the data elements is between 5.34 percent and 12.08 percent. Additional details on the sample are in Appendix A: Purpose, Scope, and Methodology.

⁷⁷ CIGIE Guide, § 820.01, at 26.

⁷⁸ CIGIE Guide, § 820.02, at 27, states that for the quality assessment, statistical testing results are valued at 60 points and non-statistical testing results are valued at 40 points.

Table 4: Quality Assessment Scorecard

	Criteria	Score	Maximum Possible Points Without Outlays
Nonstatistical	Timeliness of Agency Submission	5.00	5.00
	Completeness of Summary-Level Data (Files A and B)	13.00	13.00
	Suitability of File C for Sample Selection	12.38	13.00
	Record-Level Linkages (Files C and D)	8.83	9.00
Statistical	Completeness	14.53	15.00
	Accuracy	27.95	30.00
	Timeliness	13.69	15.00
Total		95.38	100.00

Source: Prepared by Kearney based on the CIGIE Guide, § 820.05, at 28, and the results of Kearney's procedures.

Based on the results of Kearney's statistical and non-statistical testing during the audit of USAGM's DATA Act submission for the fourth quarter of FY 2020, Kearney determined that USAGM scored 95.38 points (out of 100 points), which is a quality rating of "Excellent."

Additional Oversight of the DATA Act Submissions Is Needed⁷⁹

Similar to the results of USAGM's FY 2017⁸⁰ and FY 2019 DATA Act⁸¹ audits, Kearney found that most of the data errors identified were contained in DATA Act Files D1. For example, Kearney found that the data element Period of Performance Current End Date⁸² and data element Period of Performance Start Date⁸³ were inaccurate 6.5 percent and 10.6 percent of the time, respectively. The source for DATA Act File D1 is FPDS-NG. Although some of the information reported in FPDS-NG is provided automatically through an interface with Momentum, the majority of the information is manually entered directly into FPDS-NG by USAGM Contracting Officers.

One reason for the exceptions identified during the audit was delays in adding information to FPDS-NG. USAGM officials stated that there were issues with the interface between Momentum and FPDS-NG, which was needed because of USAGM's remote work posture. Therefore, procurement actions had to be created manually in FPDS-NG, which, at times,

⁷⁹ During the audit, Kearney assessed internal controls and compliance with laws and regulations needed to satisfy the audit objective. Appendix A provides details of the internal control components and principles assessed during the audit. Because the audit was limited to those internal control components and underlying principles, the audit may not have identified all internal control deficiencies that may have existed at the time of this audit.

⁸⁰ OIG, *Audit of the Broadcasting Board of Governors Implementation of the Digital Accountability and Transparency Act of 2014* (AUD-FM-IB-18-04, November 2017).

⁸¹ OIG, *Audit of the U.S. Agency for Global Media's FY 2019 Implementation of the Digital Accountability and Transparency Act of 2014* (AUD-FM-IB-20-10, December 2019).

⁸² This data element should include the current date on which the awardee's effort completes or the award is otherwise ended.

⁸³ This data element should include the date on which the awardee's effort begins or the award is otherwise effective.

resulted in delays. Kearney found that USAGM generated DATA Act File D1 from the DATA Act Broker for submission and certification on November 6, 2020, which is 37 days after the end of the fourth quarter. Kearney identified nine files related to the fourth quarter that were not recorded in FPDS–NG in time to be reported to USAspending.gov during the quarter in which they occurred.

In addition, Kearney found that USAGM did not perform sufficient quality assurance of the data submitted. Agencies are required to perform quality control procedures on data prior to submission to the DATA Act Broker, including ensuring that there are appropriate links between DATA Act Files and files from existing Government-wide reporting systems.⁸⁴ Using quality control procedures described in its “DATA Act File Creation” standard operating procedures, USAGM identified, and was able to address, some issues with the DATA Act data before it was submitted. However, its quality control procedures were not sufficient to address all of the issues identified during the audit. For example, USAGM performed quality control procedures to ensure that DATA Act Files A, B, and C were complete, but did not implement quality control procedures relating to the accuracy of data in DATA Act Files D1 or D2. USAGM should expand its quality control procedures to include reviewing the accuracy of data contained in Government-wide systems to improve the overall quality of its DATA Act submissions.

The intent of the DATA Act is to increase accountability, transparency, accessibility, quality, and standardization of Federal spending data. Kearney found that USAGM submitted and certified data of excellent quality for DATA Act Files A and B and for data elements in DATA Act Files C, D1, and D2. Nevertheless, because of the issues identified during the audit with the accuracy, completeness, timeliness, and quality of the data submitted and certified in DATA Act Files C, D1, and D2, USAGM should take additional steps to improve its processes to fully comply with the intent of the DATA Act. OIG is therefore offering the following recommendations:

Recommendation 1: OIG recommends that the U.S. Agency for Global Media update and implement its communication strategy to remind procurement officials about the importance of recording transactions in the Federal Procurement Data System–Next Generation in a complete, accurate, and timely manner.

Management Response: USAGM concurred with the recommendation, stating that it implemented a communication strategy in December 2019 related to recording transactions in FPDS-NG. However, USAGM stated that it will provide contracting staff with additional training to reiterate the requirements of the procurement directive.

OIG Reply: On the basis of USAGM’s concurrence with the recommendation and planned actions, OIG considers the recommendation resolved, pending further action. On the basis of USAGM’s response, OIG revised the recommendation to recognize that USAGM developed a communication strategy in 2019, while recommending that USAGM update the strategy. This recommendation will be closed when OIG receives

⁸⁴ OMB Memorandum M-17-04, § 3, “Quarterly SAO Assurance over DATA Act Data.”

documentation demonstrating that USAGM had updated and implemented its communication strategy to remind procurement officials about the importance of recording transactions in FPDS-NG in a complete, accurate, and timely manner.

Recommendation 2: OIG recommends that the U.S. Agency for Global Media update its “DATA Act File Creation” standard operating procedures related to reconciling Digital Accountability and Transparency Act of 2014 data to ensure that quality control procedures are performed to assess the quality of the data included in all files, including files created from Government-wide systems.

Management Response: USAGM concurred with the recommendation, stating that it will incorporate additional levels of quality control during its reconciliation process, to include timely revision of data prior to certification and approval of the reconciliation workbook by the respective offices.

OIG Reply: On the basis of USAGM’s concurrence with the recommendation and planned actions, OIG considers the recommendation resolved, pending further action. This recommendation will be closed when OIG receives documentation demonstrating that USAGM has updated its standard operating procedures related to reconciling DATA Act data to ensure that quality control procedures are performed to assess the quality of the data included in all files, including files created from Government-wide systems.

Finding B: USAGM Implemented and Used Required Data Standards

The CIGIE Guide requires auditors to determine whether Federal agencies implemented and used the Government-wide financial data standards established by OMB and Treasury.⁸⁵ Specifically, the CIGIE Guide states that the auditor should ensure that standardized data elements and OMB and Treasury definitions according to DAIMS are used and should determine whether the agency consistently used the established data elements.⁸⁶ In addition, the CIGIE Guide states that the auditor should use the results of the analysis of the agency’s DATA Act submission and the data element testing⁸⁷ (the results of which are presented in Finding A of this report).

On the basis of work performed for this audit to evaluate USAGM’s implementation of the Government-wide financial data standards for award and spending information, including information presented in Finding A of this report, Kearney concluded that USAGM implemented and used financial data standards established by OMB and Treasury. Specifically, Kearney performed procedures to determine whether the required data elements and the OMB and Treasury definition of those data elements were consistently used across the agency. Kearney

⁸⁵ CIGIE Guide, § 130.03(g), at 4.

⁸⁶ Ibid., § 500.01 and .02, at 12-13.

⁸⁷ Ibid., § 500.03, at 13.

found that USAGM had properly defined data elements in accordance with OMB and Treasury definitions.

Furthermore, Kearney confirmed that the summary-level data elements included in DATA Act Files A and B were consistently used and were in compliance with the required definitions. Kearney found that USAGM linked, by common identifiers (i.e., the Procurement Instrument Identifier⁸⁸ and the Federal Award Identification Number),⁸⁹ all of the data elements in USAGM's procurement, financial, and grants systems, as applicable. For the Treasury DATA Act Broker Files tested, Kearney found that the required elements were generally present in the files and that the recorded values were presented in accordance with the standards.

⁸⁸ The Procurement Instrument Identifier is a unique identifier of a specific award being reported.

⁸⁹ The Federal Award Identification Number is the unique identification within the Federal agency for each financial assistance award.

RECOMMENDATIONS

Recommendation 1: OIG recommends that the U.S. Agency for Global Media update and implement its communication strategy to remind procurement officials about the importance of recording transactions in the Federal Procurement Data System–Next Generation in a complete, accurate, and timely manner.

Recommendation 2: OIG recommends that the U.S. Agency for Global Media update its “DATA Act File Creation” standard operating procedures related to reconciling Digital Accountability and Transparency Act of 2014 data to ensure that quality control procedures are performed to assess the quality of the data included in all files, including files created from Government-wide systems.

APPENDIX A: PURPOSE, SCOPE, AND METHODOLOGY

The Digital Accountability and Transparency Act of 2014¹ (DATA Act) requires each Federal agency's Office of Inspector General (OIG) to review and assess the spending data submitted by its agencies in compliance with the DATA Act. The objectives of this audit were to assess (1) the completeness, accuracy, timeliness, and quality of the financial and award data submitted by the U.S. Agency for Global Media (USAGM) for publication on USAspending.gov and (2) USAGM's implementation and use of the Government-wide financial data standards established by the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury).² An external audit firm, Kearney & Company, P.C. (Kearney), acting on OIG's behalf, performed this audit.

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) identified a timing anomaly with the oversight requirements contained in the DATA Act. That is, the first OIG 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, OIGs provided Congress with the first required reports by November 8, 2017, 1 year after the statutory due date, with two subsequent reports to be submitted following on a 2-year cycle. This is the third and final report required under the DATA Act. On December 22, 2015, CIGIE's chair issued a letter detailing the strategy for dealing with the reporting date anomaly and communicated the strategy to the Senate Committee on Homeland Security and Government Affairs and the House Committee on Oversight and Government Reform.

Kearney conducted this audit from February through September 2021 in the Washington, DC, metropolitan area. Kearney conducted this performance audit in accordance with generally accepted government auditing standards. These standards require that Kearney plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. Kearney believes that the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

On December 4, 2020, CIGIE, Federal Audit Executive Council (FAEC), issued the "CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act" (CIGIE Guide) to provide OIGs with a common methodology and reporting approach for OIGs to use in performing the mandated DATA Act work. The CIGIE Guide states that audit teams "should adhere to the overall methodology, objectives, and audit procedures outlined in [the] guide to the greatest extent possible."³ However, the CIGIE Guide states that "each Federal agency presents a unique set of implementation challenges and risks. If necessary, audit teams may modify [the] guide, but must use professional judgment when designing alternative audit procedures. Audit teams

¹ Pub. L. No. 113-101.

² These are the objectives that are included in the guide issued by CIGIE, "CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act," 3 (December 4, 2020).

³ CIGIE Guide, § 100.01, at 1.

must document the reasons for all deviations from the Guide.”⁴ Kearney conducted this audit based on the procedures in the CIGIE Guide. Kearney’s used professional judgment to customize certain testing procedures based on USAGM’s environment, systems, and data. Table A.1 shows the general methodology⁵ directed by the CIGIE Guide to accomplish DATA Act objectives and the corresponding work, including deviations, Kearney performed during its audit.

Table A.1: Required Audit Steps From the CIGIE Guide

Required Audit Procedure to Accomplish Objective	Kearney Audit Procedure (Report Location)
Obtain an understanding of regulatory criteria related to USAGM’s responsibilities to report financial and award data under the DATA Act.	Kearney reviewed Federal laws and regulations, prior Government Accountability Office audit reports, and guidance issued by OMB and Treasury that related to the DATA Act. (See the Background section of this report for examples of the criteria that Kearney reviewed.)
Review USAGM’s Data Quality Plan (DQP).	Kearney reviewed USAGM’s DQP to determine whether it contained all required elements, including an overview of the organizational structure and key processes over internal controls and financial and award data reporting, a testing plan and identification of high-risk data, a process for identifying and assessing risk related to spending data, and the impact of how risks will be addressed. (See the Work Related to Internal Controls section of this report.)
Assess the internal and information system controls in place as they relate to the extraction of data from source systems and the reporting of data to Treasury’s DATA Act Broker, to assess audit risk and design audit procedures.	Kearney met with USAGM officials to gain an understanding of the DATA Act compilation and submission process. Specifically, Kearney obtained an understanding of the processes used to perform the DATA Act extractions and File submissions and the quality control over those extractions and submissions. For example, Kearney gained an understanding of the systems used to process procurement and financial assistance awards. Kearney also obtained an understanding of the processes used to record procurement and financial assistance awards in USAGM systems and other Federal systems. (See the Data Reliability and Work Related to Internal Controls sections of this report.)

⁴ CIGIE Guide, § 100.02, at 1.

⁵ In addition to the general methodology discussed in this section, the CIGIE Guide provides detailed steps that are to be performed during audit work. Kearney performed the required steps (or acceptable alternatives to those steps) but did not include the details of all of the steps that it performed in this report.

Required Audit Procedure to Accomplish Objective

Kearney Audit Procedure (Report Location)

Review and reconcile summary-level data submitted by the agency for publication on USAspending.gov for the selected quarter.

Kearney reviewed and reconciled summary-level data between USAGM’s Standard Form (SF) 133 (Report on Budget Execution and Budgetary Resources), DATA Act File A, and DATA Act File B. Kearney also verified that all Budget Object Classification codes from DATA Act File B were included in Section 83 of OMB Circular A-11, “Preparation, Submission, and Execution of the Budget,” and that all program activity names and codes from DATA Act File B matched the names and codes defined in the Detailed Budget Estimates by Agency Appendix in the President’s Budget. (See the Audit Results section of this report.)

Review a statistically valid sample of financial and award data submitted by USAGM for publication on USAspending.gov for the selected quarter.

Kearney selected its statistically valid sample for testing from USAGM’s certified fourth quarter of FY 2020 submission for publication on USAspending.gov. (See the Audit Results and the Detailed Sampling Methodology sections of this report.)

Assess the completeness, accuracy, timeliness, and quality of the financial and award data submitted and sampled.

Kearney completed testing in accordance with the CIGIE Guide.* (See the Audit Results section of this report.)

Required Audit Procedure to Accomplish Objective

Kearney Audit Procedure (Report Location)

Assess USAGM’s implementation and use of the 59 data definition standards established by OMB and Treasury.

Nine of 59 data elements are reported in DATA Act Files A or B, at the summary level. Kearney performed procedures to confirm the validity and accuracy of these nine summary-level data elements. Specifically, Kearney confirmed that the data were appropriately linked between DATA Act Files A and B and the SF 133. Seven of the nine summary-level data elements are also reported in DATA Act File C at the transaction level. There are 47 other data elements included at the transaction level in one or more of DATA Act Files C, D1, and D2. Therefore, there were 54 data elements that included transaction-level information. Two of 54 transaction-level data elements (TAS and Appropriation Account) included the same information. To avoid double counting the information tested, Kearney aligned the Appropriation Account data element to DATA Act Files A and B and the TAS data element to DATA Act File C. Therefore, for 53 data elements at the transaction level, Kearney selected a sample of individual transactions listed in USAGM’s DATA Act File C submission and performed testing. There were two data elements that are only applicable to DATA Act Files E and F.* (See the Audit Results section of this report.)

* DATA Act File E contains additional awardee attribute information that the DATA Act Broker extracts from the System for Award Management (SAM). DATA Act File F contains sub-award attribute information that the DATA Act Broker extracts from the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). The data included in DATA Act Files E and F 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 DATA Act Files E and F data, but they are responsible for ensuring that controls are in place to verify that financial assistance awardees register in SAM at the time of the award. As such, Kearney did not assess the completeness, timeliness, quality, and accuracy of data extracted from SAM and FSRS by the Treasury DATA Act Broker.

Source: Prepared by Kearney based on § 130.03 of the CIGIE Guide and Kearney’s audit planning and reporting procedures.

Data Reliability

The files included in USAGM’s DATA Act submission were generated from USAGM’s core financial system, Momentum, and systems used across the Federal Government. To ensure the completeness, accuracy, timeliness, and quality of the DATA Act submission, agencies were required to perform quality control procedures of the data prior to submitting it to Treasury, including ensuring that there were appropriate links between the files submitted.⁶ For example, agencies were required to confirm that the information reported in DATA Act File A matched the information in the September 30, 2020, SF 133⁷ and that the alignment among DATA Act

⁶ OMB Memorandum M-17-04, “Additional Guidance for Data Act Implementation: Further Requirements For Reporting and Assuring Data Reliability,” § 3, 5 (November 4, 2016).

⁷ Ibid., Appendix A, “Assurances for Each DATA Act File Submitted,” 7.

Files A through F is valid and reliable.⁸ Office of the Chief Financial Officer officials stated that they performed reconciliations between DATA Act File A and the SF 133 and between DATA Act Files A and B, and did not note any variances. Kearney also performed reconciliations of DATA Act Files A and B and noted no variances.

However, USAGM's quality control steps identified variances between DATA Act File C and DATA Act Files D1 and D2. USAGM researched the cause of each variance to determine whether the variance indicated a systemic issue. USAGM was able to sufficiently explain the variances, noting that they were not indicative of systemic issues or missing data. In addition, Kearney independently re-performed reconciliations of the certified DATA Act Files C, D1, and D2 and noted limited variances (similar to what USAGM found).⁹ As a result of its analysis, Kearney concluded that transactions in DATA Act File C were sufficiently reliable for sampling.

Work Related to Internal Controls

USAGM is responsible for the design, implementation, and operating effectiveness of internal controls related to DATA Act submissions. The CIGIE Guide requires auditors to “obtain and document an understanding of the design of internal and information system controls as they relate to the extraction of data from the source systems and the reporting of data to the DATA Act Broker.”¹⁰ The Guide further states that the auditor should consult with the Government Accountability Office's *Standards for Internal Control in the Federal Government*¹¹ and document the work performed to assess internal controls.¹²

During the audit, Kearney considered a number of factors, including the subject matter of the project, to determine whether internal control was significant to the audit objectives. Based on its consideration, Kearney determined that internal control was significant for this audit. Kearney then considered the components of internal control and the underlying principles included in the *Standards for Internal Control in the Federal Government* to identify internal controls that were significant to the audit objectives. Considering internal control in the context of a comprehensive internal control framework can help auditors determine whether underlying internal control deficiencies exist.

For this audit, Kearney concluded that all five internal control components from the *Standards for Internal Control in the Federal Government*—Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring—were significant to the audit objectives. The Control Environment component is the foundation for an internal control system. It provides the discipline and structure to help an entity achieve its objectives. The Risk

⁸ *Ibid.*, § 3, at 5.

⁹ As reported in Finding A, Kearney identified completeness and timeliness issues with DATA Act File D2; however, this did not affect Kearney's data reliability assessment of DATA Act File C.

¹⁰ CIGIE Guide, § 300.05(b), at 7.

¹¹ Government Accountability Office, *Standards for Internal Control in the Federal Government* (GAO-14-704G, September 2014).

¹² CIGIE Guide, § 300.02, at 7.

Assessment component assesses the risks facing the entity as it seeks to achieve its objectives. This assessment provides the basis for developing appropriate risk responses. The Control Activities component includes the actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity's information system. The Information and Communication component relates to the quality information that management and personnel communicate and use to support the internal control system. The Monitoring component relates to activities management establishes and operates to assess the quality of performance over time and promptly resolve the findings of audits and other review. Kearney also concluded that six of the principles related to the selected components were significant to the audit objectives, as described in Table A.2.

Table A.2: Internal Control Components and Principles Identified as Significant

Components	Principles
Control Environment	Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.
Risk Assessment	Management should identify, analyze, and respond to risks related to achieving the defined objectives.
Control Activities	Management should design the entity's information system and related control activities to achieve objectives and respond to risks.
Information and Communication	Management should use quality information to achieve the entity's objectives.
Information and Communication	Management should externally communicate the necessary quality information to achieve the entity's objectives.
Monitoring	Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.

Source: Kearney prepared during audit planning process.

Kearney conducted meetings to identify controls in place to address audit risks. Specifically, Kearney obtained an understanding of the processes used by USAGM to perform quality control procedures on the DATA Act submission. This included understanding the systems, as well as general and application controls in the systems used to process procurement and financial assistance awards. Kearney also obtained an understanding of USAGM's processes to record procurement and financial assistance awards in Momentum and other Federal systems.

Kearney performed procedures to assess the design, implementation, and operating effectiveness of key internal controls. Specifically, Kearney performed the following procedures:

- Considered USAGM's Enterprise Risk Management risk profile and determined whether the agency identified risks associated with controls related to the DATA Act source systems and DATA Act reporting.
- Determined whether the SAO or designee provided assurance that internal controls support the reliability and validity of the Department's summary-level and record-level data reported for publication on USAspending.gov.

- Assessed whether internal and information system controls, as they relate to extracting data from source systems and reporting data to the DATA Act Broker, have been properly designed and implemented and are operating effectively.
- Identified and assessed controls implemented to ensure that specific DATA Act reporting requirements were met, as prescribed by OMB Memorandum M-20-21, “Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19).”
- Obtained and reperformed USAGM’s reconciliations of SF 133s and DATA Act Files A, B, C, D1, and D2 to identify and evaluate any variances and explanations.
- Identified and evaluated USAGM’s process to manually enter data elements into FPDS-NG when specific data elements do not interface properly.

In addition, Kearney reviewed USAGM’s DQP to determine whether the DQP documents the organizational structure and key processes to provide internal controls over financial and award data reporting, documents a test plan and identifies high-risk data, and documents USAGM’s processes for identifying and assessing risks related to spending data. Furthermore, Kearney obtained USAGM’s DQP, SAO certification, reconciliation files, and relevant documentation that demonstrated USAGM’s internal controls over the DATA Act File submission for the fourth quarter of FY 2020.

Internal control deficiencies identified during the audit that are significant within the context of the audit objectives are presented in the Audit Results section of this report.

Sampling Methodology

In accordance with the CIGIE Guide,¹³ Kearney selected a statistically valid sample of certified spending data transactions for transaction-level testing from USAGM’s FY 2020 fourth quarter DATA Act File C submission.¹⁴ The CIGIE Guide states that transactions selected for testing should be certified.¹⁵ USAGM certified Data Act File C for the fourth quarter of FY 2020.

The CIGIE Guide states that the auditor should first determine the population size.¹⁶ USAGM’s DATA Act File C consisted of 1,396 transactions. Using ACL sampling software,¹⁷ Kearney selected a random sample of 246 transactions included in DATA Act File C, as prescribed by the

¹³ CIGIE Guide, § 720, at 19.

¹⁴ CIGIE Guide, §720.01(a), states that the audit team should “[r]andomly select a statistically valid sample of certified spending data from the reported records included in the agency’s certified data submission for File C, or Files D1/D2 if File C is determined not suitable for testing.” As mentioned in the Data Reliability section of this report, Kearney concluded that transaction included in DATA Act File C were suitable for testing.

¹⁵ CIGIE Guide, § 720.01(a), at 19.

¹⁶ CIGIE Guide, § 720.01(b)(i), at 19, states that the population size is the “number of detail records included in the agency’s quarterly (or consolidated three months) certified data submission determined by adding the total number of detail records in File C.”

¹⁷ ACL is a computer program used to analyze data; select a sample, based on the parameters input by the user; and aid in evaluating the results of the testing.

CIGIE Guide.¹⁸ Kearney determined this sample size by using a 95-percent confidence level,¹⁹ expected error rate of 20 percent,²⁰ with plus or minus 5-percent sampling precision.²¹ Table A.3 provides details on the sample selected to test for completeness, accuracy, timeliness, and quality.

Table A.3: Description of Sample Selection

Description	Sample Details
Source of Sample	DATA Act File C
Population of Transactions	1,396
Population in Dollars	\$171,819,892
Type of Statistical Sampling Methodology Used*	Random
Confidence Level (percent)	95
Expected Error Rate (percent)	20
Planned Sampling Precision (margin of error)	+/-5 percent
Sample Size (percent)	246 (17.6)
Sample Amount (percent)	\$16,898,705 (9.8)

* Random sampling is used to select a sample from a population in such a way that every sample item that could be selected has the same predetermined probability of being selected.

Source: Prepared by Kearney based on its sampling plan.

The CIGIE Guide requires auditors to assess 59 different data elements.²² Fifty-four of 59 data elements included transaction-level information. Two of the 54 data elements (TAS and Appropriation Account) included the same information. To avoid double counting the information tested, Kearney aligned the Appropriation Account data element to DATA Act Files A and B and the TAS data element to DATA Act File C. Therefore, for the sample selected for detailed testing, Kearney reviewed 53 data elements.

¹⁸ CIGIE Guide, § 720, at 19.

¹⁹ According to the CIGIE Guide, § 720.01(b)(ii), at 19, a confidence level is “the probability that a confidence interval produced by sample data contains the true population error.” The rate should be set at 95 percent.

²⁰ According to the CIGIE Guide, § 720.01(b)(iii), at 19, an expected error rate is the “estimated percentage of error rate in the population to be sampled, which will be determined based on the results of the agency’s November 2019 [audit] and subsequent testing of DATA Act information that the [OIG] has accumulated related to the agency’s internal controls and corrective actions from previous audits. If more than one error rate was determined in the November 2019 audit, use the error rate closest to 50 percent.” In the FY 2019 DATA Act audit report, *Audit of the U.S. Agency for Global Media’s FY 2019 Implementation of the Digital Accountability and Transparency Act of 2014* (AUD-FM-IB-20-10, December 2019), 25, the external auditor identified three error rates (completeness–10.09 percent, accuracy–11.41 percent, and timeliness–19.56 percent). Of these three rates, the error rate closest to 50 percent was timeliness, at 19.56 percent. Kearney elected to round the number up to 20 percent for its sample selection methodology.

²¹ According to the CIGIE Guide, § 720.01(b)(iv), at 20, sample precision is “a measure of the uncertainty associated with the projection.” It should be set at 5 percent.

²² CIGIE Guide, § 130.03(g), at 4.

The CIGIE Guide instructs auditors to calculate and project error rates for the results related to completeness, accuracy, and timeliness for each data element.²³ Using CIGIE guidance, Kearney calculated the average rate of error for each record based on the total data elements required to be reported for that record. Additionally, Kearney calculated the overall error rates for completeness, timeliness, and accuracy based on the average rates of error by record, which was averaged over the total number of sample items.²⁴ Table A.4 provides details of the error rates identified in the FY 2021 DATA Act Audit.

Table A.4: Error Rates for the USAGM’s Submission

Category	Error Rate (percent)
Completeness	3.15
Accuracy	6.55
Timeliness	8.05

Source: Prepared by Kearney based on the results of testing.

COVID-19 Funding

The Federal Government’s response to the COVID-19 pandemic included an economic relief package and new reporting requirements for agencies that received COVID-19 funds. Effective for the June 2020 reporting period, agencies with COVID-19 relief funding must submit DATA Act Files A, B, and C on a monthly basis that include Disaster Emergency Fund Code values²⁵ in Files B and C and outlays for COVID-19 awards in File C.²⁶ USAGM did not receive any COVID-19 funding during the period audited; therefore, Kearney was not required to perform testing of COVID-19 funded transactions.

Prior Office of Inspector General Reports

In the first mandated DATA Act audit report,²⁷ OIG reported that the data included in DATA Act Files A and B for the second quarter of FY 2017 was accurate, complete, timely, and of an acceptable quality. However, the external auditor identified exceptions related to the completeness, accuracy, timeliness, and quality of data included in DATA Act Files C, D1, and D2. Furthermore, flaws in Treasury’s DATA Act Broker system led to additional errors in the quality of data in DATA Act File D1. The external auditor attributed errors, in part, to inefficient processes and insufficient quality assurance reviews. Furthermore, the Senior Accountable

²³ *Ibid.*, § 740.01, at 22.

²⁴ *Ibid.*, § 740.03, at 25.

²⁵ Disaster Emergency Fund Code values were introduced in OMB Memorandum M-18-08, “Guidance on Disaster and Emergency Funding Tracking” (February 2, 2018). The codes represent a set of domains that are set aside to track funding classified as disaster or emergency at a detailed level.

²⁶ OMB Memorandum M-20-21, “Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19),” Appendix A, “Agency Reporting Instructions for COVID-19-Related Funding,” 7 (April 10, 2020).

²⁷ OIG, *Audit of the U.S. Agency for Global Media’s FY 2019 Implementation of the Digital Accountability and Transparency Act of 2014* (AUD-FM-IB-18-04, November 2017).

Official was not properly positioned within USAGM. OIG made four recommendations to improve the quality of the data. As of August 2021, one recommendation was open and considered resolved, pending additional action. Appendix G includes details related to the open recommendation from the FY 2017 DATA Act report.

In the second mandated DATA Act audit report,²⁸ OIG continued to report deficiencies with DATA Act Files. For DATA Act Files A and C, the external auditor concluded that the files were complete at the summary level. However, the external auditor determined that the submission of DATA Act File B was not complete because of invalid Budget Object Classification codes, program activity names, and program activity codes. The external auditor also found that the DATA Act Files were submitted timely based on the timeline established by Treasury. Furthermore, the external auditor identified exceptions related to completeness, accuracy, and timeliness. On the basis of DATA Act audit guidance, the external auditor considered the quality of USAGM's submission of data to be "higher" (the best quality level). OIG made four recommendations that were intended to improve USAGM's DATA Act submissions. As of August 2021, two recommendations were open and considered resolved, pending additional action. Appendix H includes details related to the open recommendations from the FY 2019 DATA Act report.

²⁸ OIG, AUD-FM-IB-20-10.

APPENDIX B: STANDARD DATA ELEMENTS

Table B.1 shows the 59 standard data elements for FY 2020 with descriptions established by the Office of Management and Budget (OMB), in coordination with the Department of the Treasury (Treasury), as required by the Digital Accountability and Transparency Act of 2014¹ (DATA Act). The table also shows the corresponding DATA Act Broker² Files that should include the data element.

Table B.1 Digital Accountability and Transparency Act of 2014 Standard Data Elements

Data Element Number	Data Element	Data Description	Submission File
1	Awardee/Recipient Legal Entity Name	The name of the awardee or recipient that relates to the unique identifier.	Files D1, D2, E, and F
2	Awardee/Recipient Unique Identifier	The unique identification number for an awardee or recipient. Currently the nine-digit number assigned by Dun & Bradstreet, referred to as the DUNS number.	Files D1, D2, E, and F
3	Ultimate Parent Unique Identifier	The unique identification number for the ultimate parent of an awardee or recipient.	Files D1, D2, E, and F
4	Ultimate Parent Legal Entity Name	The name of the ultimate parent of the awardee or recipient. Currently, the name is from the global parent DUNS number.	Files D1, D2, E, and F
5	Legal Entity Address	The awardee or recipient's legal business address where the office represented by the Unique Entity Identifier (as registered in the System for Award Management [SAM]) is located.	Files D1, D2, and F
6	Legal Entity Congressional District	The congressional district in which the awardee or recipient is located. This is not a required data element for non-United States addresses.	Files D1, D2, and F
7	Legal Entity Country Code	Code for the country in which the awardee or recipient is located, and not the codes listed for those territories and possessions of the United States already identified as "states."	Files D1, D2, and F
8	Legal Entity Country Name	The name corresponding to the Country Code.	Files D1, D2, and F
9	Highly Compensated Officer Name	The first name, middle initial, and last name of an individual identified as one of the five most highly compensated "Executives."	Files E and F

¹ Digital Accountability and Transparency Act of 2014, Pub. L. No. 113-101, § 4(a), "Data Standards."

² Treasury developed an IT system, the DATA Act Broker, to facilitate Federal agency submission of data for publication on USAAspending.gov.

Data Element Number	Data Element	Data Description	Submission File
10	Highly Compensated Officer Total Compensation	The cash and noncash dollar value earned by one of the five most highly compensated “Executives” during the awardee’s preceding fiscal year.	Files E and F
11	Federal Action Obligation	Amount of the Federal Government’s obligation, de-obligation, or liability, in dollars, for an award transaction.	File D2 and F
12	Non-Federal Funding Amount	For financial assistance, the amount of the award funded by non-Federal source(s), in dollars.	File D2
13	Amount of Award	The cumulative amount obligated by the Federal Government for an award, calculated by USAspending.gov or a successor site.	Files D1 and D2
14	Current Total Value of Award	For procurement, the total amount obligated to date on a contract, including the base and exercised options.	File D1
15	Potential Total Value of Award	For procurement, the total amount that could be obligated on a contract, if the base and all options are exercised.	File D1
16	Award Type	Description (and corresponding code) that provides information to distinguish type of contract, grant, or loan and provides the user with more granularity into the method of delivery of the outcomes.	Files D1, D2, and F
17	North American Industrial Classification System (NAICS) Code	The identifier that represents the NAICS Code assigned to the solicitation and resulting award identifying the industry in which the contract requirements are normally performed.	File D1 and F
18	NAICS Description	The title associated with the NAICS Code.	File D1 and F
19	Catalog of Federal Domestic Assistance (CFDA) Number	The number assigned to a Federal area of work in the CFDA.	File D2 and F
20	CFDA Title	The title of the area of work under which the Federal award was funded in the CFDA.	File D2 and F
21	Treasury Account Symbol (TAS) (excluding sub-account)	The account identification codes assigned by the Department of the Treasury (Treasury) to individual appropriation, receipt, or other fund accounts.	Files A, B, and C ^a
22	Award Description	A brief description of the purpose of the award.	Files D1, D2, and F
23	Award Modification/Amendment Number	The identifier of an action being reported that indicates the specific subsequent change to the initial award.	Files D1 and D2

Data Element Number	Data Element	Data Description	Submission File
24	Parent Award Identification (ID) Number	The identifier of the procurement award under which the specific award is issued (e.g., a Federal Supply).	Files C, D1, and F
25	Action Date	The date the action being reported was issued/signed by the Government or a binding agreement was reached.	Files D1, D2, and F
26	Period of Performance Start Date	The date on which the awardee effort begins or the award is otherwise effective.	Files D1 and D2
27	Period of Performance Current End Date	The current date on which the awardee effort completes or the award is otherwise ended.	Files D1 and D2
28	Period of Performance Potential End Date	The date on which the awardee effort is completed or the award is otherwise ended.	File D1
29	Ordering Period End Date	The date on which no additional orders referring to the award may be placed.	File D1
30	Primary Place of Performance Address	The address where the predominant performance of the award will be accomplished.	Files D1, D2, and F
31	Primary Place of Performance Congressional District	United States congressional district where the predominant performance of the award will be accomplished; derived from the Primary Place of Performance Address.	Files D1, D2, and F
32	Primary Place of Performance Country Code	Country code where the predominant performance of the award will be accomplished.	Files D1, D2, and F
33	Primary Place of Performance Country Name	Name of the country represented by the country code where the predominant performance of the award will be accomplished.	Files D1, D2, and F
34	Award Identification (ID) Number	The unique identifier of the specific award being reported (Federal Award Identification Number [FAIN] for financial assistance and Procurement Instrument Identifier [PIID] for procurement).	Files C, D1, D2, and F
35	Record Type	Code indicating whether an action is an individual transaction or aggregated.	File D2
36	Action Type	Description that provides information on any changes made to the Federal prime award.	Files D1 and D2
37	Business Types	A collection of indicators of different types of recipients based on socio-economic status and organization/business areas.	Files D2 and F

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Data Element Number	Data Element	Data Description	Submission File
38	Funding Agency Name	Name of the Department or establishment of the Government that provided the preponderance of the funds for an award and/or individual transactions related to an award.	Files D1, D2, and F
39	Funding Agency Code	The three-digit Common Government-wide Accounting Classification agency code of the Department or establishment of the Government that provided the preponderance of the funds for an award and/or individual transactions related to an award.	Files D1, D2, and F
40	Funding Sub Tier Agency Name	Name of the level 2 ^b organization that provided the preponderance of the funds obligated by this transaction.	Files D1, D2, and F
41	Funding Sub Tier Agency Code	Identifier of the level 2 ^b organization that provided the preponderance of the funds obligated by this transaction.	Files D1, D2, and F
42	Funding Office Name	Name of the level n ^c organization that provided the preponderance of the funds obligated by this transaction.	Files D1, D2, and F
43	Funding Office Code	Identifier of the level n ^c organization that provided the preponderance of the funds obligated by this transaction.	Files D1, D2, and F
44	Awarding Agency Name	The name associated with a Department or establishment of the Government as used in the Treasury Account Fund Symbol.	Files D1, D2, and F
45	Awarding Agency Code	A Department or establishment of the Government as used in the Treasury Account Fund Symbol.	Files D1, D2, and F
46	Awarding Sub Tier Agency Name	Name of the level 2 ^b organization that awarded, executed or is otherwise responsible for the transaction.	Files D1, D2, and F
47	Awarding Sub Tier Agency Code	Identifier of the level 2 ^b organization that awarded, executed or is otherwise responsible for the transaction.	Files D1, D2, and F
48	Awarding Office Name	Name of the level n ^c organization that awarded, executed or is otherwise responsible for the transaction.	Files D1, D2, and F
49	Awarding Office Code	Identifier of the level n ^c organization that awarded, executed or is otherwise responsible for the transaction.	Files D1, D2, and F
50	Object Class	Categories in a classification system that presents obligations by the items or services purchased by the Federal Government.	Files B and C
51	Appropriations Account	The basic unit of an appropriation generally reflecting each unnumbered paragraph in an appropriation act.	Files A, B, and C ^a
52	Budget Authority Appropriated	A provision of law (not necessarily in an appropriations act) authorizing an account to incur obligations and to make outlays for a given purpose.	File A
53	Obligation	A legally binding agreement that will result in outlays, immediately or in the future.	Files A, B, and C

Data Element Number	Data Element	Data Description	Submission File
54	Unobligated Balance	The cumulative amount of budget authority that remains available for obligation under law in unexpired accounts at a point in time.	Files A, B, and C
55	Other Budgetary Resources	New borrowing authority, contract authority, and spending authority from offsetting collections provided by Congress in an appropriations act or other legislation, or unobligated balances of budgetary resources made available in previous legislation, to incur obligations and to make outlays.	File A
56	Program Activity	A specific activity or project as listed in the program and financing schedules of the annual budget of the United States Government.	Files B and C
57	Outlay	Payments made to liquidate an obligation (other than the repayment of debt principal or other disbursements that are "means of financing" transactions).	Files A, B, and C
163	National Interest Action (No. 58)	On March 13, 2020, a National Interest Action code (P20C) was added to the Federal Procurement Data System (FPDS) to help identify procurement actions related to COVID-19 response. To promote full, clear, and consistent transparency in the tracking of COVID-related procurement actions, agencies are directed to assign this National Interest Action code to all procurement actions reported into FPDS that are issued in response to the pandemic. This includes new awards for supplies and services as well as modifications that are issued to address COVID-19, irrespective of whether the contract being modified was originally awarded to address COVID-19. The code should also be used in connection with any procurement authority, including but not limited to special emergency procurement authorities identified under Federal Acquisition Regulation Subpart 18.2.	File D1

Data Element Number	Data Element	Data Description	Submission File
430	Disaster Emergency Fund Code (No. 59)	OMB, working with Treasury's Bureau of Fiscal Service, identified a Governmentwide Treasury Account Symbol Adjusted Trial Balance System attribute, "Disaster Emergency Fund Code (DEFC)," to track appropriations classified as disaster or emergency.	Files B and C

^a Data element 21 (TAS) and data element 51 (Appropriations Account) include the same information. To avoid double counting the information tested, Kearney aligned data element 51 to DATA Act Files A and B and the data element 21 to DATA Act File C.

^b Level 2 is a Sub-Tier Agency within a Federal Department or independent agency.

^c Level n is an office within a Federal Department or independent agency.

Source: Prepared by Kearney & Company, P.C., from the "Federal Spending Transparency Data Standards," <https://portal.max.gov/portal/assets/public/offm/DataStandardsFinal.htm>; OMB Memorandum M-20-21, "Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)," Appendix A; and "CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act," Appendix 4, "Mapping of Data Elements," 44.

APPENDIX C: TESTING RESULTS FOR EACH DATA ELEMENT

Results for Testing Data Elements–Procurement Instrument Identifiers

Of the 246 items selected by Kearney & Company, P.C. (Kearney), for testing, 244 related to procurement records submitted in the U.S. Agency for Global Media’s (USAGM) Digital Accountability and Transparency Act of 2014 (DATA Act) submission for the fourth quarter of FY 2020. Table C.1 provides the projected error rates for each data element based on the results of Kearney’s testing of the data elements related to the Procurement Instrument Identifiers (PIID) from USAGM’s DATA Act Files C and D1.

USAGM conducted an initial risk assessment in 2019 of the DATA Act submission process. The primary risks identified by USAGM in its Data Quality Plan (DQP) related to the completeness, accuracy, timeliness, and quality of data. Specifically, completeness of the agency submission, completeness of data elements, accuracy of data elements, timeliness of the agency submission, timeliness of data elements, and quality of data elements. The risks identified by USAGM in its DQP are consistent with Kearney’s testing results.

Table C.1: Data Element Projected Error Rates Based on Testing for Procurement Instrument Identifiers

File	Data Element Name (Number)	Error Rate (Percentage) ^{a,b,c}		
		Completeness	Accuracy	Timeliness
D1	Period of Performance Start Date ^d (26)	4	34	11
D1	Period of Performance Current End Date (27)	4	20	11
D1	Action Date (25)	4	16	11
D1	Period of Performance Potential End Date (28)	4	16	11
D1	Primary Place of Performance Country Code (32)	4	16	10
D1	Primary Place of Performance Country Name (33)	4	16	10
D1	Funding Office Name (42)	4	16	10
D1	Funding Office Code (43)	4	16	10
D1	Legal Entity Address (5)	4	13	10
D1	Legal Entity Congressional District (6)	4	11	7
D1	Ultimate Parent Legal Entity Name (4)	4	8	10
D1	Primary Place of Performance Address (30)	5	8	8
D1	Primary Place of Performance Congressional District (31)	4	8	7
D1	Awardee/Recipient Legal Entity Name (1)	4	7	10
D1	Awardee/Recipient Unique Identifier (2)	4	7	9
D1	Ultimate Parent Unique Identifier (3)	4	7	10
D1	NAICS ^e Code (17)	4	7	10
D1	NAICS ^e Description (18)	4	7	10
D1	Award Description (22)	4	5	10

File	Data Element Name (Number)	Error Rate (Percentage) ^{a,b,c}		
		Completeness	Accuracy	Timeliness
D1	Action Type (36)	4	5	8
D1	Legal Entity Country Code (7)	4	4	10
D1	Legal Entity Country Name (8)	4	4	10
D1	Federal Action Obligation (11)	4	4	9
D1	Federal Action Obligation (13)	4	4	9
D1	Current Total Value of Award (14)	4	4	9
D1	Potential Total Value of Award (15)	4	4	9
D1	Award Type (16)	4	4	9
D1	Award Modification/Amendment Number (23)	4	4	10
D1	Parent Award ID Number (24)	4	4	10
D1	Ordering Period End Date (29)	4	4	4
D1	Award ID Number (PIID/FAIN) (34)	4	4	10
D1	Funding Agency Name (38)	4	4	10
D1	Funding Agency Code (39)	4	4	10
D1	Funding Sub Tier Agency Name (40)	4	4	10
D1	Funding Sub Tier Agency Code (41)	4	4	10
D1	Awarding Agency Name (44)	4	4	10
D1	Awarding Agency Code (45)	4	4	10
D1	Awarding Sub Tier Agency Name (46)	4	4	10
D1	Awarding Sub Tier Agency Code (47)	4	4	10
D1	Awarding Office Name (48)	4	4	10
D1	Awarding Office Code (49)	4	4	10
D1	National Interest Action (No.58)	4	4	10

^a Results have a margin of error no greater than +/- 5 percent.

^b Results are sorted in descending order on the basis of percentage data in the Accuracy column (i.e., the data element with the highest accuracy error rate is listed first).

^c Data elements with a no errors are not listed in Table C.1.

^d Although not applicable for the exceptions identified with this data element during the audit, the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Working Group provided the following information related to this data element. The Department of the Treasury's "DATA Act Information Model Schema (DAIMS)," Version 2.1, June 4, 2021, defines "Period of Performance Start Date" as the date that the parties agree will be the starting date for the contract's requirements. This is the period of performance start date for the entire contract period. This date does not reflect period of performance per modification, but rather the start of the entire contract period of performance. Therefore, for procurement awards with modifications, if agencies recorded the initial award date or the date of the modification as the start date, in accordance with their internal policies and procedures/practices, it is not an error for DATA Act reporting purposes.

^e NAICS stands for the North American Industry Classification System.

Source: Prepared by Kearney based on the results of sample testing.

Results for Testing Data Elements—Federal Award Identification Numbers

Of the 246 items selected for testing, 2 were related to financial assistance records submitted in the DATA Act submission for the fourth quarter of FY 2020. Table C.2 provides the projected error rates for each data element based on the results of Kearney's testing of the data elements related to the Federal Award Identification Numbers from USAGM's DATA Act Files C and D2.

Table C.2: Data Element Projected Error Rates Based on Testing for Federal Award Identification Numbers

File	Data Element Name (Number)	Error Rate (Percentage) ^{a,b}		
		Completeness	Accuracy	Timeliness
D2	Ultimate Parent Unique Identifier (3)	0	0	100
D2	Ultimate Parent Legal Entity Name (4)	0	0	100

^a Results have a margin of error no greater than +/- 5 percent.

^b Data elements with a no errors are not listed in Table C.2.

Source: Prepared by Kearney based on the results of sample testing.

APPENDIX D: ANALYSIS OF THE ACCURACY OF DOLLAR VALUE-RELATED DATA ELEMENTS

The testing required by the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Guide¹ focuses on the quality of the data overall. However, the CIGIE Guide² requires auditors to determine the accuracy of dollar value-related data elements based on absolute values to capture the magnitude of any deviations as a result of those errors. Table D.1 provides details of Kearney & Company, P.C. (Kearney), testing of those data elements that were dollar related based on the type of procurement (i.e., Procurement Instrument Identifier [PIID] and Federal Award Identification Number [FAIN]).

Table D.1: Analysis of the Accuracy of Dollar Value-Related Data Elements

Type	Data Element Name (Number)	Number Tested	Number With Errors	Number Not Applicable	Error Rate (Percent)	Absolute Value of Errors ^a
PIID	Current Total Value of Award (14)	244	9 ^b	0	3.7	\$5,381,066 ^b
PIID	Potential Total Value of Award (15)	244	9 ^b	0	3.7	\$5,381,066 ^b
PIID	Transactions Obligation Amount (53)	244	9	0	3.7	\$4,084,126 ^b
FAIN	Federal Action Obligation (11)	2	0	0	0	\$0
FAIN	Amount of Award (13)	2	0	0	0	\$0
FAIN	Transaction Obligation Amount (53)	2	0	0	0	\$0
Total						\$14,846,258

^a The amounts included in the table are not projectable to the universe of transactions because the statistical testing was performed on attributes and not on monetary amounts.

^b The data elements are tested in DATA Act File D1. The nine errors identified represent transactions that should have been included within DATA Act File D1 but were not.

Source: Prepared by Kearney based on the results of testing.

¹ CIGIE, Federal Audit Executive Council (FAEC), the “CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act” (December 4, 2020).

² Ibid., § 810.02, at 26.

APPENDIX E: ANALYSIS OF ERRORS IN DATA ELEMENTS NOT ATTRIBUTABLE TO USAGM

Kearney & Company, P.C. (Kearney), noted instances in which errors were caused by an entity other than the U.S. Agency for Global Media (USAGM). For example, if the Department of the Treasury's (Treasury) Digital Accountability and Transparency Act of 2014 (DATA Act) Broker extracts the wrong field from a source system, this is not an error that was attributable to USAGM. In addition, some data is not entered into the system by USAGM. For example, some information is entered into Government systems by vendors or awardees and then extracted by the DATA Act Broker. Table E.1 provides details of Kearney's identification of data elements with errors that were not attributable to USAGM on the basis of the type of procurement (i.e., Procurement Instrument Identifier [PIID] and Federal Award Identification Number).

Table E.1: Summary of Errors in Data Elements Not Attributable to USAGM

Type	Data Element Name (Number)	Attributed to	Number of USAGM Errors
PIID	Awardee/Recipient Legal Entity Name (1)	Extracted by the Federal Procurement Data System– Next Generation (FPDS-NG) from the System for Award Management (SAM)	34
PIID	Ultimate Parent Unique Identifier (3)	Extracted by the FPDS-NG from SAM	7
PIID	Ultimate Parent Legal Name (4)	Extracted by the FPDS-NG from SAM	8
PIID	Legal Entity Address (5)	Extracted by the FPDS-NG from SAM	13
PIID	Current Total Value of Award (14)	Extracted by the Treasury DATA Act Broker from FPDS- NG	4
PIID	Potential Total Value of Award (15)	Extracted by the Treasury DATA Act Broker from FPDS- NG	4

Source: Prepared by Kearney based on the results of testing.

APPENDIX F: AGENCY RESULTS FOR THE DATA ELEMENTS

Table F.1 identifies the error rates for and the percentage change of the error rates by data element between the FY 2021 and FY 2019 audits. The information is being provided for illustrative purposes only and may not necessarily be indicative of actual percentage change based on differences in testing procedures (e.g., population size, sample methodology, quarter tested, and file tested) and changes to data definition standards.

Table F.1: Summary Results of Testing for Accuracy

Data Element Number	Data Element Name	Accuracy Error Rate		
		FY 2021	FY 2019 ^a	Percent Change
26	Period of Performance Start Date	34	15	19
27	Period of Performance Current End Date	20	15	5
25	Action Date	16	14	2
28	Period of Performance Potential End Date	16	16	0
32	Primary Place of Performance Country Code	16	13	3
33	Primary Place of Performance Country Name	16	13	3
42	Funding Office Name	16	13	3
43	Funding Office Code	16	12	4
5	Legal Entity Address	13	15	-2
6	Legal Entity Congressional District	11	16	-5
4	Ultimate Parent Legal Entity Name	8	13	-5
30	Primary Place of Performance Address	8	13	-5
31	Primary Place of Performance Congressional District	8	16	-8
1	Awardee/Recipient Legal Entity Name	7	13	-6
2	Awardee/Recipient Unique Identifier	7	14	-7
3	Ultimate Parent Unique Identifier	7	14	-7
17	North American Industrial Classification System (NAICS) Code	7	12	-5
18	NAICS Description	7	12	-5
22	Award Description	5	17	-12
36	Action Type	5	10	-5
7	Legal Entity Country Code	4	13	-9
8	Legal Entity Country Name	4	12	-8
11	Federal Action Obligation	4	13	-9
14	Current Total Value of Award	4	13	-9
15	Potential Total Value of Award	4	13	-9
16	Award Type	4	12	-8
23	Award Modification/Amendment Number	4	10	-6
24	Parent Award ID Number	4	2	2
29	Ordering Period End Date	4	0	4
34	Award ID Number (PIID/FAIN)	4	12	-8
38	Funding Agency Name	4	12	-8
39	Funding Agency Code	4	12	-8
40	Funding Sub Tier Agency Name	4	12	-8

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Data Element Number	Data Element Name	Accuracy Error Rate		
		FY 2021	FY 2019 ^a	Percent Change
41	Funding Sub Tier Agency Code	4	12	-8
44	Awarding Agency Name	4	12	-8
45	Awarding Agency Code	4	12	-8
46	Awarding Sub Tier Agency Name	4	12	-8
47	Awarding Sub Tier Agency Code	4	12	-8
48	Awarding Office Name	4	12	-8
49	Awarding Office Code	4	12	-8
163 ^d	National Interest Action (No.58)	4	N/A	N/A
19	Catalog of Federal Domestic Assistance (CFDA) Number	0	0	0
20	CFDA Title	0	0	0
35	Record Type	0	0	0
37	Business Types	0	0	0
50	Object Class	0	0	0
51	Appropriations Account	0	0	0
53	Obligation	0	1	-1
12 ^b	Non-Federal Funding Amount	0	N/A	N/A
13 ^b	Amount of Award	0	N/A	N/A
56 ^b	Program Activity	0	N/A	N/A
430 ^d	Disaster Emergency Fund Code (No. 59)	0	N/A	N/A
9 ^e	Highly Compensated Officer Name	N/A	N/A	N/A
10 ^e	Highly Compensated Officer Total Compensation	N/A	N/A	N/A
21 ^b	Treasury Account Symbol (excluding Sub-Account)	N/A	N/A	N/A
52 ^b	Budget Authority Appropriated	N/A	N/A	N/A
54 ^b	Unobligated Balance	N/A	N/A	N/A
55 ^b	Other Budgetary Resources	N/A	N/A	N/A
57 ^c	Outlay	N/A	N/A	N/A

^a The 2019 results were obtained from Office of Inspector General, *Audit of the U.S. Agency for Global Media's FY 2019 Implementation of the Digital Accountability and Transparency Act of 2014* (AUD-FM-IB-20-10, November 2019).

^b Results for these data elements were not included in AUD-FM-IB-20-10.

^c This data element was optional in FY 2019, and results were not included in AUD-FM-IB-20-10.

^d These data elements were added in FY 2021 and were not subject to testing during the FY 2019 audit.

^e These data elements were not tested during the FY 2019 or FY 2021 audits.

Source: Prepared by Kearney based on its analysis of the U.S. Agency for Global Media's fourth quarter of FY 2020 DATA Act Files C, D1, and D2 and the results of the FY 2019 audit.

APPENDIX G: STATUS OF OPEN RECOMMENDATIONS FROM THE FY 2017 DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT REPORT

The following is information on the status of the open recommendation, as of September 2021, from the Office of Inspector General's (OIG) FY 2017 DATA Act report.¹

Recommendation 1: OIG recommends that the Broadcasting Board of Governors² improve guidance and procedures in the Broadcasting Administrative Manual for Contracting Officers related to entering accurate and complete procurement award transaction data into the Federal Procurement Data System—Next Generation.

Status: With the issuance of this report, this recommendation will be closed. The FY 2021 report includes an updated recommendation (Recommendation 2) related to the U.S. Agency for Global Media's data quality.

¹ OIG, *Audit of the Broadcasting Board of Governors Implementation of the Digital Accountability and Transparency Act of 2014* (AUD-FM-IB-18-04, November 2017).

² The Broadcasting Board of Governors changed its name to the U.S. Agency for Global Media in August 2018.

APPENDIX H: STATUS OF OPEN RECOMMENDATIONS FROM THE FY 2019 DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT REPORT

The following is information on the status of the open recommendation, as of September 2021, from the Office of Inspector General's (OIG) FY 2019 DATA Act report.³

Recommendation 1: OIG recommends that the U.S. Agency for Global Media develop and implement a methodology for recording estimated accounts payable amounts using a Budget Object Classification code that complies with guidance in Office of Management and Budget Circular A-11, § 83.

Status: With the issuance of this report, this recommendation remains resolved, pending further action.

Recommendation 4: OIG recommends that the U.S. Agency for Global Media revise its Data Quality Plan (DQP) to more thoroughly document items required by Office of Management and Budget's Circular A-123, Appendix A. At a minimum, the revised DQP should provide details of the testing plan (which elements are tested and how often the testing will occur), details of the results of testing (errors identified for individual data elements), information on data elements that are at a higher risk of being reported incorrectly, and actions that are needed and have been taken to address the risk of misreported data.

Status: With the issuance of this report, this recommendation will be closed. The U.S. Agency for Global Media updated its DQP during FY 2020 (finalized on October 27, 2020). The updated DQP included all items required by Office of Management and Budget's Circular A-123, Appendix A, including test plans, the data elements that are at a higher risk of being reported incorrectly, and future actions needed to address identified risks.

³ OIG, *Audit of the U.S. Agency for Global Media's FY 2019 Implementation of the Digital Accountability and Transparency Act of 2014* (AUD-FM-IB-20-10, December 2019).

APPENDIX I: U.S. AGENCY FOR GLOBAL MEDIA RESPONSE



330 Independence Avenue SW | Washington, DC 20237 | usagm.gov

October 29, 2021

Mr. Norman P. Brown
Assistant Inspector General for Audits
Office of Inspector General
U.S. Department of State

Dear Mr. Brown,

Thank you for the opportunity to comment on the draft report, *Audit of the U.S. Agency for Global Media's FY 2021 Implementation of the Digital Accountability and Transparency Act of 2014*.

The U.S. Agency for Global Media concurs with the two recommendations issued in the report, as detailed in the enclosure to this letter. The Agency will continue to make steps to resolve and close the Audit's recommendations.

Please do not hesitate to contact us should you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "John W. Barkhamer".

John W. Barkhamer
Deputy Chief Financial Officer

Enclosures: As Stated

Response to the Office of Inspector General's Draft Report
*Audit of the U.S. Agency for Global Media's FY 2021 Implementation of the Digital
Accountability and Transparency Act of 2014*

October 28, 2021

Recommendation 1: OIG recommends that the U.S. Agency for Global Media develop and implement a communication strategy that educates procurement officials about the importance of recording transactions in the Federal Procurement Data System–Next Generation in a complete, accurate, and timely manner.

USAGM Response: USAGM concurs with the recommendation. USAGM drafted and implemented a procurement directive in December 2019 with a corresponding communication strategy that educates procurement officials about the importance of recording transactions in the Federal Procurement Data System–Next Generation in a complete, accurate, and timely manner. USAGM will provide the contracting staff with additional training to reiterate the requirements of the procurement directive.

Recommendation 2: OIG recommends that the U.S. Agency for Global Media update its "DATA Act File Creation" standard operating procedures related to reconciling Digital Accountability and Transparency Act of 2014 data to ensure that quality control procedures are performed to assess the quality of the data included in all files, including files created from Government-wide systems.

USAGM Response: USAGM concurs with the recommendation. USAGM implemented a process to identify variances between DATA Act Files C, D1 and D2 through a reconciliation workbook distributed to the Office of Management Services (OMS)/CON and the Office of Budget for corrective actions. USAGM will incorporate additional levels of quality control to include timely revision of data prior to certification in the DATA Act Broker Submission (DABS) and approval of the reconciliation workbook by the respective offices. This will ensure the most accurate information is reported on USAspending.gov.

ABBREVIATIONS

CFDA	Catalog of Federal Domestic Assistance
CIGIE	Council of the Inspectors General on Integrity and Efficiency
COVID-19	Coronavirus Disease 2019
DAIMS	DATA Act Information Model Schema
DATA Act	Digital Accountability and Transparency Act of 2014
DQP	Data Quality Plan
FABS	Financial Assistance Broker Submission
FAEC	Federal Audit Executive Council
FAIN	Federal Award Identification Number
FFATA	Federal Funding Accountability and Transparency Act
FPDS-NG	Federal Procurement Data System–Next Generation
FSRS	FFATA Sub-award Reporting System
GTAS	Governmentwide Treasury Account Symbol Adjusted Trial Balance System
NAICS	North American Industry Classification System
OIG	Office of Inspector General
OMB	Office of Management and Budget
PIID	Procurement Instrument Identifier
SAM	System for Award Management
SAO	Senior Accountable Official
SF	Standard Form
TAS	Treasury Account Symbol
USAGM	U.S. Agency for Global Media

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