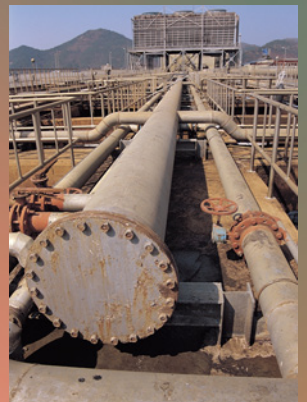


U.S. International Trade Commission

Digital Accountability and Transparency Act Audit



OIG-AR-18-06

November 21, 2017



Office of Inspector General

The U.S. International Trade Commission is an independent, nonpartisan, quasi-judicial federal agency that provides trade expertise to both the legislative and executive branches of government, determines the impact of imports on U.S. industries, and directs actions against certain unfair trade practices, such as patent, trademark, and copyright infringement. USITC analysts and economists investigate and publish reports on U.S. industries and the global trends that affect them. The agency also maintains and publishes the Harmonized Tariff Schedule of the United States.

Commissioners

*Rhonda K. Schmidlein, Chairman
David S. Johanson, Vice Chairman
Irving A. Williamson
Meredith M. Broadbent*



UNITED STATES INTERNATIONAL TRADE COMMISSION

OFFICE OF INSPECTOR GENERAL

WASHINGTON, DC 20436

November 21, 2017

OIG-PP-027

Chairman Schmidlein:

This memorandum transmits the Office of Inspector General's final report, *Digital Accountability and Transparency Act Audit*, OIG-AR-18-06. This audit focused on whether the Commission implemented an effective process for validating the reliability of its DATA Act Submission. In finalizing the report, we analyzed management's comments to our draft report and have included those comments in their entirety as Appendix A.

This report contains six recommendations to address the problem areas. In the next 30 days, please provide me with your management decisions describing the specific actions that you will take to implement each recommendation.

Thank you for the courtesies extended to my staff during this audit.

Philip M. Heneghan
Inspector General

U.S. International Trade Commission

Report

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Background

The Federal Funding Accountability and Transparency Act of 2006 (FFATA) required contract awards to be displayed on a searchable, publicly accessible website to give the public access to information on how tax dollars are spent. This information is displayed on the website USASpending.gov.

The Digital Accountability and Transparency Act of 2014 (DATA Act) expanded FFATA by requiring: 1) linkage of federal expenditures to contract awards, 2) establishment of government-wide data standards, 3) streamlining of reporting requirements, and 4) Federal agencies are held accountable for the completeness and accuracy of the data submitted.

The Department of Treasury and the Office of Management and Budget were jointly responsible for leading the government-wide DATA Act implementation effort. They established 57 standard data elements, developed standard reporting formats, and issued guidance to Federal agencies to demonstrate how to meet the reporting requirements of the DATA Act.

The DATA Act also required Federal agencies to begin reporting financial and payment data by May 2017 in accordance with these standards. These data standards defined the data elements and formats required for reporting financial and procurement data from both agency financial systems and government-wide systems.

Agencies are required to use the Treasury DATA Act broker application which compiles agency data for publication on USASpending.gov. Agencies perform this action by uploading completed templates known as Files A, B, and C, which contain data pulled from internal financial and award management systems.

The broker validates Files A, B, and C using two validation checks, data element validations and calculation validations, before submitting the files to Treasury. These validation checks were designed to ensure the required standard format was being used and calculations made on the cells in the files were correct. For seemingly invalid data, the broker either produced a warning message (while still accepting the data for submission) or produced a critical error, which prevented submission of the data altogether.

Files A, B, and C were created by Commission systems and uploaded to the Data Act broker application, which then created Files D1, E, and F. File D1 contains data produced by Commission systems and external systems. Files E and F contain details produced by external systems. Upon submission, the Commission's Senior Accountable Official was required to document his or her assurance of internal controls over data reliability and accuracy.

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Report

The Commission was responsible for the proper implementation and use of standard DATA Act elements, quarterly reporting of financial and award data, and assurance that the information reported on USASpending.gov was complete and accurate.

The data files we reviewed were:

- File A, "Appropriations Account Detail"
- File B, "Object Class and Program Activity Detail"
- File C, "Award Financial Detail"
- File D1, "Award and Awardee Attributes (Procurement)"
- File E, "Additional Awardee Attributes"
- File F, "Subaward Attributes"

The Inspector General is required to report to Congress on the completeness, timeliness, quality, and accuracy of the agency's DATA Act submission and the implementation and use of data standards by the Commission. The Summary of DATA Act Results is attached as Appendix B.

The Commission certified the correctness of its DATA Act submission on five separate occasions; dated: 4/26/17, 4/27/17, 4/28/17, 7/27/17, and 8/4/17. This report is based on the data extracted from USASpending.gov in May 2017 after the third certification.

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Results of Audit

The objective of this audit was to answer the question:

Did the Commission implement an effective process for validating the reliability of its DATA Act Submission?

No. The Commission did not implement an effective process for validating the reliability of its DATA Act submission.

The Office of Management and Budget Management Procedure Memorandum, M-2016-03, states that the Senior Accountable Official is responsible for certifying that their agency's internal controls support the reliability and validity of the quarterly data reported for display on USAspending.gov.

We reviewed the Office of the Chief Financial Officer's reconciliation documentation for the FY2017 second quarter DATA Act submission. We found that the Commission's process for validating the reliability of data was only effective in one of the four files.

We identified 136 errors in 3 of the 4 files submitted to the broker. A summary of our findings is provided below in table 1.

Table 1: Summary of Findings by File

File	Description	Summary of Findings
File A: Appropriation Account	This file provides appropriation summary level data aligned to Standard Form 133, Report on Budget Execution and Budgetary Resources	No Findings
File B: Object Class and Program Activity	This file provides obligation and outlay information at the object class level.	2 errors identified related to object class code (impact to 36 cells of data)
File C: Award Financial	Provides obligations at the award and object class level.	In 34 transactions, we identified 10 errors and 2 instances of missing data.
File D1: Award and Awardee Attributes	Provides contract award details; the transactions and amounts should match File C.	In 38 transactions, we identified 108 errors and 13 instances where data was missing.
File E: Additional Awardee Attributes	Provides information related executive compensation of the awardee.	N/A – all data is pulled from an external system (FSRS)
File F: Sub-Award Activities	Provides sub-award information.	N/A –all data is pulled from an external system (SAM).

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The table identifies the DATA Act file name, a description of the information contained in the file, and a summary of our findings. The summary of findings does not include the errors identified by the Office of the Chief Financial Officer during their reconciliation process.

We identified four areas where the Commission's internal controls were not sufficient to prevent or detect errors associated with the completeness, accuracy, or correct use of the DATA Act elements in the Commission's submission:

- 1) The Commission Did Not Reconcile Award-level Data in FPDS;
- 2) The Commission Did Not Understand Data Definitions;
- 3) The Commission's Object Codes Did Not Align with OMB Standards; and
- 4) The Commission Reconciled Dollar Amounts, Not Data Elements.

Each of these problem areas are described in further detail in the report. We also identified issues related to external systems which are outside the Commission's area of control.

U.S. International Trade Commission

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Problem Areas

Problem Area 1:

The Commission Did Not Reconcile Award-level Data in FPDS

Federal Acquisition Regulation, Subpart 4.604, requires the chief acquisition officer of each agency to submit an annual report to the General Services Administration on whether, and to what degree, the data entered into the Federal Procurement Data System (FPDS) is complete and correct. Office of Management and Budget Memorandum, M-17-04, Appendix A, identifies this annual report as an existing internal control that the Senior Accountable Official should rely on when certifying their assurance of the reliability and validity of data in File D1.

We contacted the Office of Procurement regarding the certification and were told that they had not submitted this report in the past. We were informed that the FPDS data is reviewed during their quarterly contract file review process and the documentation supporting their review was maintained in the contract file.

The “QTY File Review” tab in every contract file contained a checklist of documents required to be maintained as part of the official file. One item on the checklist was the requirement to maintain a printout of the FPDS record for each contract action. We did find the FPDS printouts in each contract file, but there was no indication that the data had been reconciled to the contract file to validate that the information was complete and correct.

To test the reliability and validity of the agency provided information, we compared the source documentation from the procurement file to the information in File D1.

File D1 contained 38 award-level transactions and 41 standard data elements. The Commission is responsible for providing the data for 17 of the 41 standard data elements in FPDS. Table 2 below identifies the 17 Commission DATA Act elements reviewed, the number of transactions that were applicable to that data standard, the number of errors identified between the source document and File D1, and the number of blank fields where data should have been entered, but was not.

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Table 2: Summary of Errors, Source Documents to File D1

D1 Element Label	Applicable Transactions	Errors	Missing Data
PIID	38	1	
ParentAwardID	20	5	
Award Modification Number	27	0	
NAICS	38	12	1
Awardee Unique Identifier	38	0	
Awardee Legal Entity Name	38	5	
Period of Performance Start Date	38	21	
Period of Performance Current End Date	38	3	3
POP Potential End Date	38	3	
Action Date	38	8	
Action Type	27	5	
Federal Action Obligation	38	0	
Current Total Value of Award	38	4	
Potential Total Value of Award	38	5	
Primary Place of Performance	38		
State		5	3
Zip		6	3
Awardee Address	38		
Address Line1		7	
City		7	
State		2	
Zip		8	
Primary Place of Performance Country Code	38	1	3

Based on the number of total errors identified in File D1, we determined that the Commission did not have effective processes or procedures in place, and therefore could not provide the Senior Accountable Official with reasonable assurance that the data in FPDS was complete and accurate.

We also identified seven instances of procurement awards that were completed after the Period of Performance Start Date. The Office of Procurement acknowledged that this happened often and stated the reason was because funding was not always available to award contracts for the renewal of annual subscriptions and licenses when they expired. The Commission should not receive goods and services without a valid contract in place. This is not an appropriate business practice for managing recurring requirements.

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Report

Recommendation 1: The Office of the Chief Financial Officer implement a standard process to reconcile data entered from the source document to the procurement system, and FPDS.

Recommendation 2: The Office of Procurement implement a standard process to submit an annual certification to the General Services Administration as required by the Federal Acquisition Regulation.

Recommendation 3: The Office of Procurement develop an annual acquisition plan integrated with the agency’s expenditure plan to ensure funding is available to renew licenses and subscriptions as they expire.

Problem Area 2:

The Commission Did Not Understand Data Definitions

The Department of Treasury issued the DATA Act Implementation Playbook to provide guidance to agencies on meeting the requirements of the DATA Act. One of the actions was to review the list of DATA Act elements, including standard definitions.

In our DATA Act Readiness Review Report, we identified that the Commission had not yet performed a review of the DATA Act elements to ensure it clearly understood how the elements are defined and how they relate to the agency’s business operations and systems. We also identified this as a risk that could result in the Commission’s data being incomplete or that the data provided may not meet the standard definitions.

We found that the Commission did not understand the data field definitions for the following types of transactions and as a result, the data was not entered correctly:

- The “Period of Performance Start Date” was entered as the date signed, rather than the date the period of performance started for all six contract modifications related to exercising an option year.
- The “Contract Award Type” was entered as a “BPA” instead of a “BPA Call” in two of the four blanket purchase agreements.
- The “Action Type” was incorrectly identified as “Other Administrative Action” instead of “Supplemental Agreement for work within scope” for five out of six applicable transactions.

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Additionally, our review of the contract files identified four instances where the Commission incorrectly entered the dollar amounts into FPDS fields for “Base and Exercised Options Value” that promulgated errors to the “Base and All Options Value”. The incorrect entries increased the total amount of the award being reported in FPDS. While this did not change the amount on the contract internally, the information provided to the public is higher and does not match the information in Commission source systems.

Recommendation 4: The Chief Financial Officer develop a process to review the DATA Act data reconciliations prior to certifying to its accuracy.

Problem Area 3:

The Commission’s Object Codes Did Not Align with OMB Standards

OMB Circular A-11, Section 83, is the authoritative source for the Federal Government’s object codes. The Office of Management and Budget uses the first two digits to define the major object class and the third digit to define a subclass within the major object class.

The Commission has a six-digit object class code structure. The first three digits must align with OMB Circular A-11, Section 83. The remaining three digits should be used to identify agency specific requirements that logically roll-up to the three-digit OMB structure.

In File B, the object code information was reported at a summary level. We compared the summary level object code to the OMB code to ensure it was a valid code. We also reviewed the definitions in Circular A-11 to determine if the code was reasonable for agency use.

During this review, we identified two codes from File B that did not seem appropriate for Commission use. We then reviewed the Commission’s internal Financial Management Codes manual and found that the agency had completely different descriptions for these two codes. This inconsistency is shown in table 3 below. Based on the definitions, we determined that the Commission’s use of these codes and all associated entries in File B were errors.

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Table 3: Object Code Definitions.

OMB Code and Entry	USITC Code and Description
122- Military personnel benefits	122-TSP Match – ITC’s matching contribution to the Thrift Savings Plan
258 – Subsistence and support of persons	258-Flexible Spending Accounts – ITC’s service fee or charge to the Flexible Spending Program

When we reviewed the object codes assigned at the transaction level in File C, we identified two object codes (235400 and 235510) that did not logically roll-up to a valid OMB three-digit code. OMB Circular A-11, Section 83 currently does not have a subclass 235. The Commission should not define the first three-digits of an object code. If OMB amended circular A-11 to add a subclass 235, it would cause another reporting problem.

The DATA Act Broker performs a validation test of the object codes to ensure the code is “valid”. The Office of the Chief Financial Officer worked with our shared service provider to “map” the roll-up of the Commission’s six-digit codes to the 3-digit OMB codes for DATA Act reporting. While these codes will pass the “validation” test, it does not mean the code is correct. Object code 233 (communications and utilities related to rent) is an active object code, but it was incorrectly mapped to object code 235510 for the purchase of a news clipping service.

We first addressed the Commission’s object code problem in *Evaluation of Purchase Card Program*, OIG-ER-13-08, issued in March 2013. In this report, we identified three instances in which the Commission’s object codes did not align with OMB Circular A-11, section 83. We recommended that the Commission update the Financial Management Codes manual to align the codes and descriptions with Circular A-11. The Commission responded to our recommendation by correcting the three codes identified in the report. By only correcting the identified codes, the Commission accepted the risk that there could be additional errors in how obligations and expenditures are classified in its systems and how the data was reported to the public.

Recommendation 5: The Chief Financial Officer review each object code in the Financial Management Manual and correct any codes that do not align with OMB Circular A-11, Section 83.

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Problem Area 4:

The Commission Reconciled Only Dollar Amounts and Not Data Elements

Office of Management and Budget Memorandum, M-17-04, states that the Senior Accountable Official assurance will be submitted through the DATA Act broker process and requires the Senior Accountable Official to assure that:

1. The alignment among Files A-F was valid and reliable; and
2. The data in each DATA Act file submitted for display on USAspending.gov was valid and reliable.

The reconciliation performed by the Office of the Chief Financial Officer focused on the financial elements and the cross-validation warnings generated by the DATA Act Broker. The reconciliation did not address whether the data elements were complete or accurate. Both of these attributes are necessary in order for the DATA Act submission to be properly certified as valid and reliable.

Our review of File C to File D1 found numerous data errors in both files. The table below provides an illustration of three data elements from a transaction in File C compared to File D1. In both files, the amount is correct, however there are five errors associated with the PIID Number and ParentAwardID.

Table 4: Example of Errors, File C to File D1

File	PIID Number	ParentAwardID	Amount
FILE C	CALL160001	ITCBPA130001	52967.65
FILE D1	CALL160002	ITCBPA130001	-52697.65

- Error 1: The PIID Numbers referenced do not match.
- Errors 2 & 3: The numbers identified in the “PIID numbers” field are call numbers associated with blanket purchase agreements, not PIID numbers.
- Errors 4 & 5: Both numbers identified as “ParentAwardIDs” are the PIID Number, the ParentAwardID, according to the procurement file, should be GS07F0458X, and not ITCBPA130001.

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While the Office of the Chief Financial Officer did successfully reconcile the cross-validation warnings and identified the root cause of the issues, it was not an effective validation of the actual data act elements. If a member of the public was trying to determine how the many small agencies use the Parent Award ID GS07F0458X, the Commission's information would not be included in the public results.

The reconciliation of the data elements is important for overall accuracy and reliability of government-wide FPDS data. Incorrect entries by the Commission can trigger additional errors through the FPDS record. For example, when the Commission has an error in the place of performance, then the corresponding congressional district will also be incorrect, since this field auto-populates in FPDS based on the information we enter.

Recommendation 6: The Chief Financial Officer develop a standard process to reconcile all award-level DATA Act elements in its financial system to the source procurement system.

Other Problems - Externally Produced

During this audit, we identified incorrect data, the source of which was outside the Commission's area of control. We discuss them here to notify the Comptroller General and other responsible parties working on this issue of these areas for improvement. The completed Summary of DATA Act Results requested by the Government Accountability Office are included as Appendix B.

Government-wide Data Reporting Issues:

- 1) Modifications to contracts did not properly calculate into two data elements "Current Total Value of Award" and "Potential Total Value of Award".
- 2) Primary Place of Performance Codes: No data returned

Other External Issues Identified:

- 1) File C: The file included data related to invoices and contained over 300 rows of data, of which 34 represented second quarter transactions. Prior to our audit, the shared service provider had already identified the problem was related to a programming error, and actions were underway to correct the problem.
- 2) DUNS, Zip Codes: DUNS Numbers and Zip Codes beginning with a "0" did not report correctly. All the leading "0"s were dropped in the submission.

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- 3) **Business Type:** We identified 4 different business types that did not return any results, and also identified errors and omissions between the data displayed in the submission when compared it to the SAM Entity Dashboard.
- 4) **Purchase Card Transactions exceeding the micro-purchase threshold:** We identified three purchase card transactions that met the reporting threshold for the DATA Act submission that were not in the DATA Act submission. These were not included in our calculations for timeliness or accuracy, due to questions regarding who is responsible for entering these actions into FPDS. The Federal Acquisition Regulation 4.606, states that Office of Charge Card Management at the General Services Administration is responsible for providing the purchase card data on an annual or more frequent basis and that GSA would incorporate that data into FPDS. Reporting deadlines prevented us from obtaining clarification on who should be reporting this information.
- 5) **Inconsistency between te DATA Act definitions and the FPDS definitions regarding the effective date/current period of performance start date.**

Management Comments and Our Analysis

On November 20, 2017, Chairman Rhonda K. Schmidlein provided management comments (C086-PP-0089) on the draft report. She agreed with our report and will make management decisions to address the six recommendations in the report.

Objective, Scope, and Methodology

Objectives: The objectives for this audit are as follows:

- 1) Government-wide objectives: 1) Assess the completeness, timeliness, quality, and accuracy of financial and award data submitted for publication on USASpending.gov; 2) Assess the Commission's implementation and use of the Government-wide financial data standards established by OMB and Treasury.
- 2) Commission Objective: Did the Commission implement an effective process for validating the reliability of its DATA Act submission?

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The Governmental Accountability Office has provided Inspectors General with a standard reporting template to provide the results of this audit to meet the government-wide objectives. A copy of our submission has been provided as an appendix to this report.

Scope: We assessed the Commission's DATA Act submission for the 2nd quarter of fiscal year 2017, which consisted of the following files:

- 1) File A, Appropriations Account Detail
- 2) File B, Object Class and Program Activity Detail
- 3) File C, Award and Financial Detail
- 4) File D1, Award and Awardee Attributes

Methodology: We based our methodology on the The Federal Audit Executive Committee's *Inspectors General Guide to Compliance Under the DATA Act*. The guide provides a common framework for the Inspector General community to complete the mandated review.

- A) Obtain, review and procedures for validating DATA Act Submission.
 - B) Summary Level Testing:
 - a. File A: Independently walk File A to SF-133
 - b. File B: Independently walk File B to Trail Balance; review object codes used with OMB codes and definitions.
 - C) Sampling Methodology: There were 34 transactions in File C, and 39 Transactions in File D1. In File D1 we removed one transaction from the population because it was not a second quarter transaction. We performed detailed testing of all transactions in both files to the source documentation, for our report to the Commission. We used the information from our review of the File D1 to meet other external reporting requirements, .
 - D) Detailed Testing:
 - a. File C: Compare source documents to information in File C for timeliness completeness and accuracy; verified the object codes OMB class and subclasses of codes.
 - b. File C to File D1: Compared the data elements from each file for completeness, and accuracy, and timeliness. When data conflicted, we used the source documentation to identify the error.
 - E) File D1: We compared the agency provided data elements to the source documents and the information in FPDS. We also used SAM to verify instances of vendor name differences between FPDS and the D1 file; and used the SAM Entity Dashboard to review some of the externally produced data elements.
- Analyze Results

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- F) Confirm Results
- G) Prepare and Submit GAO Report
- H) Draft Agency Report and Management Comments
- I) Finalize GAO report
- J) Finalize Agency Report.

Deviations from Standard Methodology: We did not perform tests of the internal controls related to the general and application controls in source systems. These systems are not maintained by the Commission and internal control review of these systems would be inefficient for the purposes of this audit.

The Commission uses two different information systems to process the data, as such they have two separate process each relying on multiple instances of human data entry. Since these systems are not maintained by the Commission, we determined the highest risk was related to the business processes on the input and reconciliation of data. Accordingly, we designed our procedures to obtain sufficient and appropriate evidence to support our conclusions.

During this our review of the business process, we identified differences in the system rules between PRISM and Oracle regarding how vendor information is maintained. When a vendor name changes (novation), the Office of Procurement will update the contract record to reflect the new vendor information, the record is also updated in FPDS. Oracle, while it does interact with SAM, will update other information associated with the new vendor such as mailing address and banking information, but the new vendor name is not updated. The original vendor name remains with the record from obligation through close-out.

Testing Limitations for Data Reported in Files E & F: As outlined in OMB's MPM-2016-03, the authoritative sources for the data reported in Files E and F are SAM and FSRS, respectively, with no additional action required of Federal agencies. We provided a cursory review of the information in File E to observe whether the information seemed to be correct and complete. Our review identified differences in how the data for "like" vendors in our files appeared in File E. No further assessment for the completeness, accuracy, or quality of the data was performed. File F did not return any results

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS) during the period of September 2017 through November 2017. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained

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provides a reasonable basis for our findings and conclusions based on our audit objectives.

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Appendix A

Appendix A: Management Comments on Draft Report



UNITED STATES INTERNATIONAL TRADE COMMISSION

WASHINGTON, DC 20436

C086-PP-009

November 20, 2017

MEMORANDUM

TO: Philip M. Heneghan, Inspector General

FROM: Rhonda K. Schmitlein, Chairman *RKS*

SUBJECT: Response to Draft Report – Audit of Fiscal Year 2017, Second Quarter, DATA Act Submission

Thank you for the opportunity to review the draft report - Audit of Fiscal Year 2017, Second Quarter, DATA Act Submission and provide comments.

We agree that the Commission did not implement an effective process for validating the reliability of its DATA Act Submission. The Commission will develop management decisions to address the six recommendations in the report.

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Appendix B

Appendix B: Summary of DATA Act Results USITC

Summary of DATA Act Results
United States International Trade Commission
November 8, 2017
2nd Quarter, Fiscal Year 2017

Section 1: Results of Assessment of Internal Controls over Source Systems			
<u>Control Objectives</u>	Controls Properly <u>Designed</u> to Achieve Control Objective? (Yes/No)	<u>Controls Implemented</u> to Achieve Control Objective? (Yes/No)	Controls <u>Operating</u> Effectively to Achieve Control Objective? (Yes/No)
Overall Conclusion	N/A	N/A	N/A
Internal controls over data management to ensure the integrity and quality of the data.			
Internal controls over data reporting to ensure that the data reported are complete, accurate, timely, and of quality.			
[Add other control objectives]			
*Auditors Note: If selected "No" in any columns above, include details in section 3.			

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Appendix B

Section 2: Results of Assessment of Internal Controls over Data Management and Processes (DATA Act Submission)			
<u>Control Objectives</u>	<u>Controls Properly Designed to Achieve Control Objective?</u> (Yes/No)	<u>Controls Implemented to Achieve Control Objective?</u> (Yes/No)	<u>Controls Operating Effectively to Achieve Control Objective?</u> (Yes/No)
Overall Conclusion	No	No	No
Internal controls over data management to ensure the integrity and quality of the data.	No	No	No
Internal controls over data reporting to ensure that the data reported are complete, accurate, timely, and of quality.	No	No	No
[Add other control objectives]			
*Auditors Note: If selected "No" in any columns above, include details in section 3.			
Section 3: Summary of Control Deficiencies and Impact on Completeness, Timeliness, and Accuracy			
	<u>Impact of Control Deficiency</u>		
<u>Description of Control Deficiency</u>	<u>Completeness</u> ¹	<u>Timeliness</u> ²	<u>Accuracy</u> ³
Not Reconciling Award-level Data in FPDS	No	No	Yes
Not Understand Data Definitions	Yes	No	Yes
Object Class codes not following OMB Standards	No	No	Yes
Commission Reconciled Only Dollar Amounts and Not Data Elements			

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Appendix B

Section 4: Results of Sample Tests Performed at the Award-Level Transactions			
<u>Description of Attribute Testing</u>	<u>Completeness¹</u>	<u>Timeliness²</u>	<u>Accuracy³</u>
Error Rate ⁴	13.16%	0%	84.21%
Sampling Error (margin of error)	N/A	N/A	N/A
Source of Sample (File C, D1, D2)	D1	D1	D1
Population Size (# and \$ of each type of transactions for grants, loans, contracts, and others)	38 \$766,200.12	38 \$766,200.12	38 \$766,200.12
Type of Statistical Sampling Methodology Used ⁵	No Sample 100% Tested	No Sample 100% Tested	No Sample 100% Tested
Confidence Level			
Expected Error Rate			
Sample Precision			
Sample Size	38	38	38
Section 5: Overall Assessment of Implementation and Use of Data Standards⁶			
Describe any difference between the agency's definitions of the data standards and OMB guidance. The Commission did not use the OMB standard Object Class codes			
List specific data elements identified from the sample with a rate of errors above 50%. None			
Describe any other non-compliance issues identified, including any lack of completeness with specific types of transactions, programs, or components where spending data was not submitted as required.			

¹Completeness is measured as the percentage of transactions containing all data elements required by the DATA Act.

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Appendix B

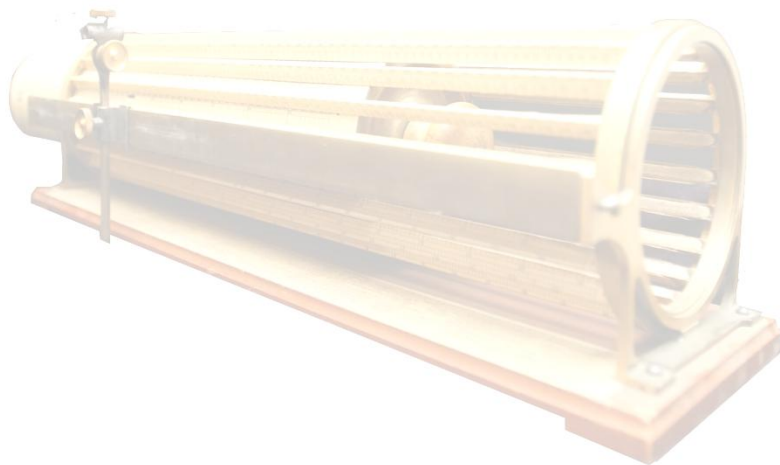
²Timeliness is measured as the percentage of transactions reported within 30 days of quarter end.

³Accuracy is measured as the percentage of transactions that are complete and agree with the systems of record or other authoritative sources.

⁴Error Rate - Error rate is displayed as the percentage of transactions tested that were not in accordance with policy.

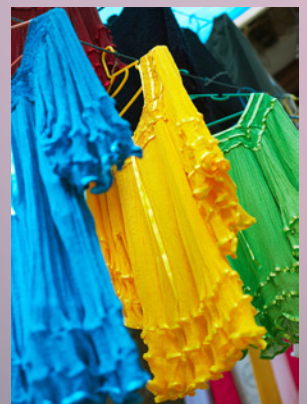
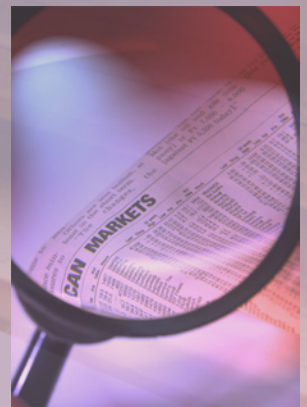
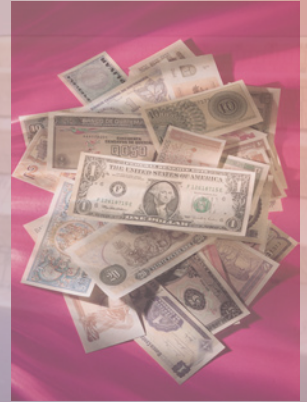
⁵Type of statistical sampling methodology used could include dollar unit sampling, classical variables estimation, classical probability proportional to size, or random.

⁶Agency's implementation and use of data standards is assessed as part of the tests for completeness of summary-level data and award-level transaction data.



“Thacher’s Calculating Instrument” developed by Edwin Thacher in the late 1870s. It is a cylindrical, rotating slide rule able to quickly perform complex mathematical calculations involving roots and powers quickly. The instrument was used by architects, engineers, and actuaries as a measuring device.

To Promote and Preserve the Efficiency, Effectiveness, and Integrity of the U.S. International Trade Commission



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