



OFFICE OF  
**INSPECTOR GENERAL**  
U.S. DEPARTMENT OF THE INTERIOR

# **U.S. DEPARTMENT OF THE INTERIOR DATA ACT SUBMISSION FOR SECOND QUARTER FY 2017**




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**INSPECTOR GENERAL**  
U.S. DEPARTMENT OF THE INTERIOR

Memorandum

NOV 02 2017

To: Olivia Ferriter  
Deputy Assistant Secretary, Budget, Finance, Performance, and Acquisitions

From: Mary L. Kendall   
Deputy Inspector General

Subject: Final Audit Report – U.S. Department of the Interior DATA Act Submission for  
Second Quarter FY 2017  
Report No. 2017-FIN-038

This memorandum transmits the results of our audit of the U.S. Department of the Interior's (DOI's) fiscal year 2017 second quarter financial and award data submission in accordance with the Digital Accountability and Transparency Act of 2014 (DATA Act) and submission standards developed by the U.S. Department of the Treasury (Treasury) and the Office of Management and Budget (OMB).

We assessed the data and found that, while it contained most of the required information and conformed to the OMB and Treasury standards, there were deficiencies in completeness, timeliness, quality, and accuracy of the data submissions we sampled. The table on page 1 of our report explains the files we reviewed. We found 16 of 385 transactions tested were incomplete; 53 were not timely; 145 did not meet quality standards; and 145 were not accurate.

We offer eight recommendations to help DOI improve its submissions, comply with standards, and ensure appropriate DOI bureau/office inclusion.

Based on DOI's October 23, 2017 response to our draft report, we consider two recommendations resolved and implemented with no further action required, five recommendations resolved but not implemented, and one recommendation unresolved. Appendix 4 of our report details the status of all eight recommendations.

The legislation creating the Office of Inspector General requires that we report to Congress semiannually on all audit, inspection, and evaluation reports issued; actions taken to implement our recommendations; and recommendations that have not been implemented.

If you have any questions concerning this report, please contact me at 202-208-5745.

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# File Names and Descriptions

File Name	File Description	Contents	What We Found
File A	Appropriations Account Detail	Appropriation is setting aside money for a specific purpose. DOI appropriates funds in order to delegate cash needed for operations. These accounts show the details of the appropriations.	No Findings
File B	Object Class and Program Activity Detail	Object classes are categories of items or services purchased by the Federal Government. Program Activity Detail is a specific activity or project listed in the Government's annual budget. This file contains more details about the items or services purchased by the Government.	Some Object Class fields were blank.
File C	Award Financial Detail	This file contains the totals of DOI's awards to each awardee.	DOI made errors in the file it submitted to Treasury: it included transactions from the incorrect fiscal year and transactions that were blank.
File D1	Award and Awardee Attributes (Procurement)	This file contains DOI's awardee names, addresses, and award amounts for procurement contracts.	Information entered did not match the same information in other departmental systems.
File D2	Award and Awardee	This file contains DOI's awardee names,	Information entered did not

File Name	File Description	Contents	What We Found
	Attributes (Financial Assistance)	addresses, and award amounts for financial assistance awards.	match the same information in other departmental systems.
File E	Additional Awardee Attributes	This file contains DOI's awardee's Executive Compensation Information.	Information entered did not match the same information in other departmental systems.
File F	Subaward Attributes	This file contains DOI's awardee's sub-award information.	No Findings

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## Results in Brief

We audited the U.S. Department of the Interior's (DOI) fiscal year (FY) 2017 second quarter financial and award data that was submitted to the U.S. Department of the Treasury (Treasury) and displayed on [www.USASpending.gov](http://www.USASpending.gov) in accordance with the Digital Accountability and Transparency Act of 2014 (DATA Act), Pub. L. No. 113-101, 128 Stat. 1146. The DATA Act requires Government agencies to make Federal spending data more accessible, searchable, and reliable.

We assessed DOI's implementation and use of the Governmentwide financial data standards established by the Office of Management and Budget (OMB) and the U.S. Department of the Treasury (Treasury). We determined that DOI submitted financial data (Files A, B, and C) to the Treasury broker software and created and submitted Files D1, D2, E, and F with the software by the May 2017 deadline. These files detail award, awardee, and other financial activity. We found that DOI did implement the Governmentwide standards for those data that the Office of Management and Budget (OMB) and Treasury developed as directed by the DATA Act; however, we found the following deficiencies:

- Treasury broker warnings occurred for element linkages and calculations.
- Obligation modifications occurred in File C that were not active in the reporting period or were for other periods.
- Blank vendor fields occurred in File E.
- DOI did not ensure that data from the Office of Natural Resource Revenue (ONRR) and the Office of Trust Fund Management (OTFM) was still accurate after compiling their information with DOI's DATA Act File B.
- DOI did not ensure accuracy of Files D1, D2, E, and F prior to certification by the senior accountable official (SAO).
- Interior Business Center (IBC), ONRR, and OTFM were not included in DOI's DATA Act executive governance structure.
- DOI did not ensure that ONRR employees would be able to follow the same manual procedures to create DATA Act File B information.

We assessed the completeness, timeliness, quality, and accuracy of financial and award data submitted for publication on USASpending.gov by reviewing a statistical sample of transactions from DOI's FY 2017 second quarter File C data. We also assessed whether all summary-level financial data that should have

been reported was reported for the proper reporting period, and that those transactions contained all applicable data elements required by the DATA Act. We found that the files contained most of the required summary-level data and all data elements conformed to the OMB and Treasury standards; however, we found deficiencies in completeness, timeliness, quality, and accuracy of the data submissions we sampled. Specifically, we found 16 of 385 transactions tested were incomplete; 53 were not timely; 145 did not meet quality standards; and 145 were not accurate.

We offer eight recommendations to improve DOI's DATA Act reporting process.

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# Introduction

## Objective

In our audit of the U.S. Department of the Interior's (DOI's) fiscal year (FY) 2017 second quarter financial and award data submitted in accordance with the Digital Accountability and Transparency Act of 2014 (DATA Act), Pub. L. No. 113-101, 128 Stat. 1146, we focused on these objectives:

1. Assessing DOI's implementation and use of the Governmentwide financial data standards established by the Office of Management and Budget (OMB) and the U.S. Department of the Treasury (Treasury).
2. Assessing the completeness, timeliness, quality, and accuracy of financial and award data submitted for publication on USASpending.gov.

The scope and methodology are included in Appendix 1.

## Background

The DATA Act requires Government agencies to make Federal spending data more accessible, searchable, and reliable. The Act required the OMB and Treasury to establish Governmentwide data standards. It also required Federal agencies to have begun reporting financial and payment data by May 2017, in accordance with these standards. The data standards define the data elements and formats required for reporting data from both agency financial systems and Governmentwide procurement systems. The data files include:

- 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 D2, "Award and Awardee Attributes (Financial Assistance)"
- File E, "Additional Awardee Attributes"
- File F, "Subaward Attributes"

Files A, B, and C are created by agency systems; Files D1 and D2 by agency systems and external systems; and Files E and F by external systems. Upon submission, each agency's senior accountable official (SAO) documents his or her assurance of internal controls over data reliability and accuracy. Reported data



is displayed on a public website, [www.USASpending.gov](http://www.USASpending.gov), to help increase transparency in Federal spending by linking grant, contract, loan, and other financial data to program results. Inspectors general are required to submit oversight reports to Congress by November 8, 2017.<sup>1</sup>

### **DATA Act File Creation**

The DATA Act, which expanded requirements in the Federal Funding Accountability and Transparency Act of 2006, 31 U.S.C. § 6101, outlines the information required to ensure transparent Federal spending reporting. From these requirements identified in the DATA Act, Treasury developed 57 standards (called DATA Act elements) that agencies use to create and submit their DATA Act files.

Agencies are expected to use the Treasury DATA Act broker, which is software that compiles agency data for publication on [USASpending.gov](http://USASpending.gov), to upload Files A, B, and C. These files contain data pulled from internal financial and award management systems. Once the agencies upload these files, they use the broker to create remaining Files D1, D2, E, and F. The broker validates Files A, B, and C using two types of validation checks—data element validations and complex validations—before submitting the files to Treasury. These checks ensure the required standard format and correct calculations for the files. For seemingly invalid data, the broker can either produce a warning message while still accepting the data for submission or produce a critical error, which prevents submission of the data altogether. Figure 1 on page 7 indicates the operation of the Treasury broker after the agencies upload DATA Act Files A, B, and C.

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<sup>1</sup> Inspectors General Guide to Compliance under the DATA Act, July 2017.

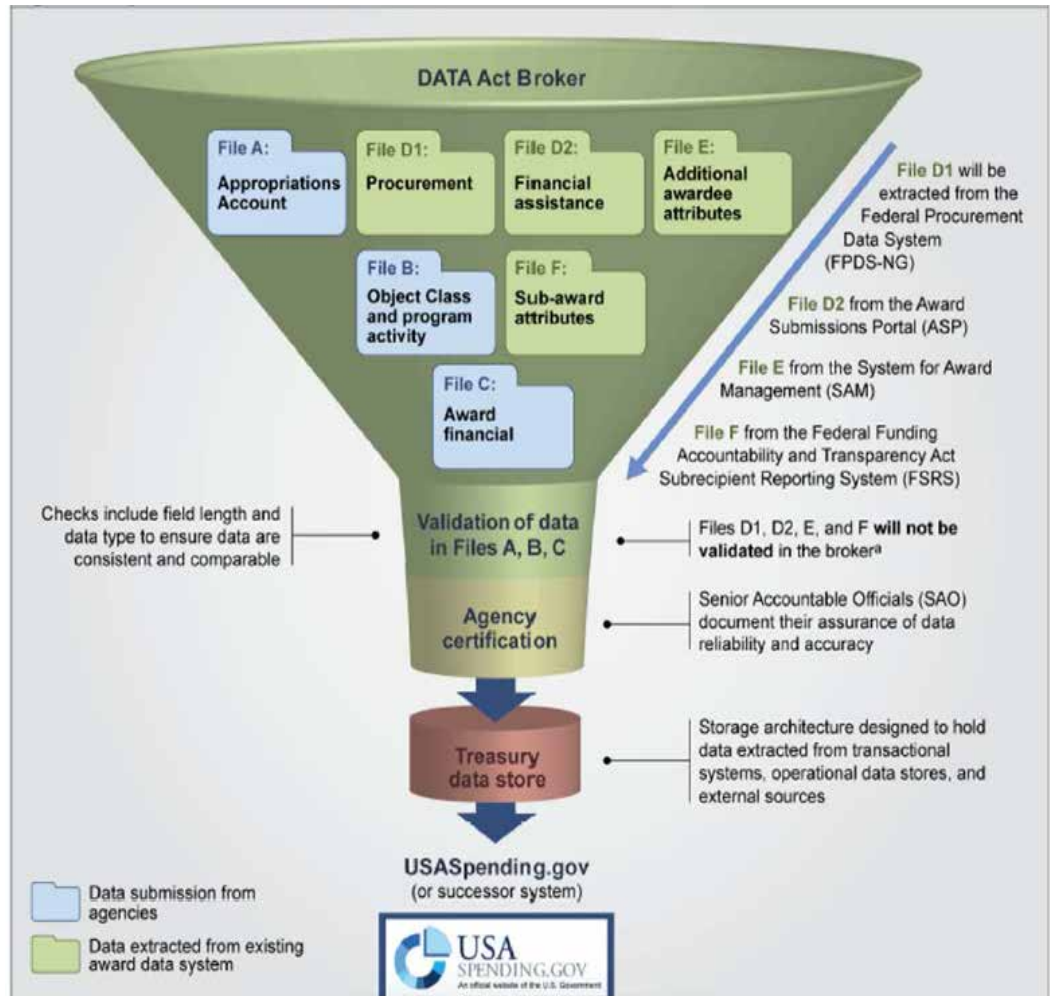


Figure 1. Operation of the DATA Act Broker.

Source: GAO Analysis of Department of Treasury's Technical Documents. GAO-16-824.

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# Findings

We determined that DOI submitted financial data (Files A, B, and C) to the Treasury broker software and created and submitted Files D1, D2, E, and F with the software by the May 2017 deadline. We found that DOI did implement the Governmentwide standards for those data that the OMB and Treasury developed as directed by the DATA Act; however, we found the following deficiencies:

- Treasury broker warnings occurred for element linkages and calculations.
- Obligation modifications occurred in File C that were not active in the reporting period or were for other periods.
- Blank vendor fields occurred in File E.
- DOI did not ensure that data from the Office of Natural Resource Revenue (ONRR) and the Office of Trust Fund Management (OTFM) was still accurate after compiling their information with DOI's DATA Act File B.
- DOI did not ensure accuracy of Files D1, D2, E, and F prior to certification by the senior accountable official (SAO).
- Interior Business Center (IBC), ONRR, and OTFM were not included in DOI's DATA Act executive governance structure.
- DOI did not ensure that ONRR employees would be able to follow the same manual procedures to create DATA Act File B information.

We also found deficiencies in completeness, timeliness, quality, and accuracy of the data submissions we sampled.<sup>2</sup> Specifically, we found 16 of 385 transactions tested were incomplete; 53 were not timely; 145 did not meet quality standards; and 145 were not accurate.

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<sup>2</sup> *Inspectors General Guide to Compliance under The DATA Act*. Completeness is measured in two ways: (1) all transactions that should have been recorded are recorded in the proper reporting period and (2) as the percentage of transactions containing all applicable data elements required by the DATA Act. Timeliness is measured as the percentage of transactions reported within 30 days of quarter end. Accuracy is measured as the percentage of transactions that are complete and agree with the systems of record or other authoritative sources. Quality is defined as a combination of utility, objectivity, and integrity.

## Treasury Broker Warnings

The broker delivers warnings to users when it cannot validate data elements or values, a condition that ultimately could affect the display of information on USASpending.gov. Treasury allows some validation rules to give warnings so that the agencies have the opportunity to resolve these issues prior to certifying. If they do not correct the issue, agencies can submit their data with the warnings, but will be required to correct the problems in future uploads. In the future, Treasury will change these warnings to fatal errors, requiring the agencies to correct them before submission.<sup>3</sup>

We accessed and reviewed the Treasury DATA Act submission portal in the broker for DOI's submitted files, and identified that File A had no warnings or errors and was successfully validated. Files B and C also had no errors and were successfully validated; however, File B had 57 warnings and File C had 6 warnings. We also identified that DOI's cross validations of File C to Files D1 and D2 had 10,605 procurement instrument identifier (PIID) linkage warnings, and the Federal award identification numbers (FAINs) had 2,190 linkage and calculation warnings.

### File B and C Linkage Warnings

We determined the warnings were a result of not having a valid program activity name and code for the corresponding Treasury account symbol (TAS) or Treasury appropriation fund symbol (TAFS). Treasury told the Treasury IG, however, that Treasury's project management office's guidance to the agencies required that all TASs present in File A be included in File B, which resulted in TASs having no program activity/object class activity for FY 2017 (e.g., expiring or new TASs). As a result, DOI reported zeros as Treasury directed, even though no applicable program activity/object class information appeared in the submission. DOI OIG compared the object class codes contained within File B to those defined within OMB Circular No. A-11, *Preparation, Submission, and Execution of the Budget*, and noted 54 instances in which they did not match; specifically, 50 of the 54 had object class codes of zero, closely matching the Treasury broker warnings for File B.

### File C to Files D1 and D2 Linkage and Calculation Warnings

We identified during our detailed testing that the DOI reported its obligations and deobligations in File C by funding line item numbers instead of using summation to report the total funding line items in each obligation and deobligation for the FY 2017 second quarter period. When we compared the File C sample transactions with the source documents, we identified that each transaction was a funding line item within the contract, grant agreement, or modification versus the sum of the funding line items in each. When we inquired, DOI gave us the Files C, D1, and D2 cross validation linkage warnings. These warnings resulted from DOI reporting File C by funding line item in each obligation and deobligation

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<sup>3</sup> GAO-17-156, DATA ACT: OMB and Treasury Have Issued Additional Guidance and Have Improved Pilot Design but Implementation Challenges Remain. December 2016.

(award level) versus the summation of each. File C is to be reported by obligation at the award level.<sup>4</sup>

DOI said File C extract (as provided by its vendor, SAP, and used by the DOI's Business Integration Office (BIO) for the second quarter extraction) did not have a summation function. DOI's File C program reads at the funding line item level and generated one output record per funding line item. The Treasury broker was unable to identify individual obligation and deobligation funding line items in File C to match the external source systems creating Files D1 and D2, and as a result, constructed these warnings. After certifying the second quarter data, DOI said it was working with SAP to add a summation option to the program so that it aggregates at the highest level of common data to align with the Treasury broker's capabilities.

When we searched by PIIDs on USASpending.gov, we received one of three messages: the award is "unknown, we are unable to find that award;" "there is no detail in the Financial Information Details section of the award section;" or "the award is found, but there is no information reported for it on USASpending.gov." When we search by FAIN, we either received a message that the award was "unknown, we are unable to find that award," or "the award is found, but there is no information displayed for it on USASpending.gov."

## Recommendations

We recommend that DOI:

1. Resolve Treasury broker warnings in its DATA Act files prior to SAO certification.
2. Resolve the summation problem to report File C per the DATA Act guidelines.

## Obligation Modifications Not Active in the Reporting Period or Improperly Recorded

During our detailed testing, we identified that DOI's File C submission contained 330 purchase order postings relevant to the DATA Act, but that were not supposed to be included in second quarter FY 2017 data. These incorrect inclusions resulted from obligations or deobligations that were not active in the second quarter, or from transactions that were not recorded in the proper period.

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<sup>4</sup> Treasury Max. Agency Reporting Resources. DATA Act Schema Components. <https://community.max.gov/display/Management/Agency+Reporting+Resources>

We identified these issues in our sample (see Deficiencies in the Statistical Sample section below) when we tested DATA Act element linkages from File C to Files D1 and D2 to identify whether the PIIDs and FAINs in File C were also in Files D1 and D2. The PIIDs and FAINs are required to be in both files and to match. We identified that:

- Eight PIIDs in our File C sample were not in File D1: five of these PIIDs did not have contract obligations, and three were not timely because they were outside of the second quarter FY 2017 timeframe and, therefore, should not have been included in File C.
- Six FAINs in our File C sample were not in File D2: these FAINs were not timely because they were outside of the second quarter FY 2017 timeframe, and, therefore, should not have been included into File C.

### Recommendations

We recommend that DOI:

3. Develop and implement written procedures to avoid pulling obligation modifications that are not active in the reporting period.
4. Develop and implement written procedures to ensure that transactions are included in the proper period.

## Blank Vendor Fields in File E

We identified that DOI's File E created by the U.S. General Services Administration's (GSA's) system outside of DOI's control has 96 vendors with the data element field identified as "UltimateParentLegalEntityName" left blank. Among these 96, 84 did not have the data element "UltimateParentUniqueIdentifier." Data from both of these fields should have been extracted from the system, but, for an unknown reason, they were not and the fields were instead left blank. DOI neither owns nor provides input to the GSA system.

## Deficiencies in the Statistical Sample

The DATA Act required us to review a sample of DOI's File C—or Files D1 and D2 if File C was found inadequate—to assess the completeness, timeliness, quality, and accuracy of the data submitted. We determined that DOI's File C provided an adequate sample, based on preliminary review; so, using a statistical sampling program called EZ Quant, we generated a simple random selection of 385 of 35,483 transactions from DOI's File C and performed attribute testing on each to determine completeness, timeliness, quality, and accuracy. The estimated number of errors expected in the population to be sampled was set at 50 percent.

## Attribute Testing Results

Sixteen selections, or 4 percent, of our 385 transactions sampled failed to meet the completeness criteria; 53 selections, or 14 percent, failed to meet the timeliness criteria; and 145, or 38 percent, failed to meet the quality and accuracy criteria (see Figure 2).<sup>5</sup>



Figure 2. Percentage of passed and failed transactions in each category. We sampled 385 of 35,483 transactions that DOI submitted in its File C in compliance with the DATA Act requirements.

### Completeness

We tested completeness by comparing transactions and various awardee attributes to source documents, as well as to internal and external source systems. For example, we verified that the sample transactions were recorded in the proper period and contained all applicable elements required by the DATA Act.

### Timeliness

We tested the sample back to source documents and DOI's Financial Business Management Systems (FBMS) to determine whether the obligations and deobligations occurred in the FY 2017 second quarter period. Many of the contracts and grant agreements provided to us were not signed or dated; therefore,

<sup>5</sup> The Federal Audit Executive Council DATA Act working group has identified Governmentwide issues with how data is generated from the broker that impact agencies' error rate calculations. See Appendix 1, Governmentwide Data Reporting Issues, on page 21 for more information.

we had to locate and obtain either the original signed contracts and grant agreements or perform alternate procedures consisting of matching contract line item numbers or purchase order line items to transactions in the Procurement Information System for Management (PRISM).

### **Quality**

We tested quality using 21 tests, which included comparing transaction amounts and various awardee attributes with source documents, internal and external source systems, and USASpending.gov. These tests are the tests of our completeness and accuracy combined.

### **Accuracy**

We verified accuracy using 18 tests, which included comparing transaction amounts and various awardee attributes with source documents, internal and external source systems, and USASpending.gov to see if they agree with source documents and source systems.

## **IBC, ONRR, and OTFM Were Excluded From Governance Structure**

We noted in DOI's November 30, 2016 DATA Act Readiness Review, Report No. 2016-FIN-069, that the Interior Business Center (IBC) was not represented in DOI's DATA Act executive governance structure but uses FBMS for its internal customers; further, we noted that neither ONRR nor OTFM were represented in this structure because they do not use FBMS.

We followed up to determine whether DOI implemented our suggestion from the Readiness Review to include the IBC, ONRR, and OTFM in the FBMS executive governance structure, and found that IBC is not a member of the FBMS executive structure, but is part of the DATA Act governance. IBC identifies with DOI's SAO, has its own executive sponsor for the DATA Act requirements, and attends the DATA Act FBMS executive governance meetings. DOI told us that its SAO requires IBC to attend; however, we were unable to obtain anything in writing that confirmed the requirement.

We were also unable to obtain any document showing that ONRR and OTFM were included into the FBMS executive governance structure or were required to attend the DATA Act meetings. We were unable to identify oversight to enforce the DATA Act requirements for ONRR and OTFM, other than DOI relying on the DATA Act broker. DOI told us that OTFM and ONRR are responsible for the accuracy of the data contained in their File B submissions to the BIO and that the BIO only acts as an intermediary to consolidate and transmit the file.



## Recommendation

We recommend that DOI:

5. Require ONRR and OTFM to attend the DATA Act meetings and include IBC in the DATA Act governance structure.

## DOI Must Ensure Accuracy After Compilation of Information

DOI created a DATA Act Operation Plan, which discusses how to create Files A, B, and C, and then submit them to the Treasury broker. DOI pulled its submitted SF133 from Treasury to act as File A, which included OTFM's and ONRR's information. File B was compiled from information from FBMS, a system that OTFM and ONRR does not use. OTFM and ONRR submitted their File B information to DOI via Excel spreadsheets to combine with DOI's File B. We asked the BIO how it ensured that DOI's File B and Excel spreadsheets from OTFM and ONRR were accurate after it compiled the information into its File B. In response, the BIO indicated that DOI combined ONRR and OTFM information with its File B, but did not ensure the data was still accurate after compilation. DOI stated that the Treasury broker does catch errors; however, DOI management is responsible for its own internal controls, not Treasury.

We also asked for the written policies and procedures over ensuring data accuracy for File B after compilation of DOI's File B and ONRR and OTFM's information, but the BIO did not have any such documents. According to the *Standards for Internal Control for the Federal Government*, also known as the *Green Book*, DOI management is responsible for designing and implementing such policies and procedures to fit its circumstances and for building them in as an integral part of operations. Not having such formal written policies and procedures could affect the accuracy and quality of data.

## Recommendation

We recommend that DOI:

6. Develop and implement written procedures over ensuring data accuracy after compiling DOI's DATA Act File B and OTFM and ONRR Excel spreadsheets.

## DOI Was Not Ensuring Accuracy of Files D1, D2, E, and F prior to SAO Certification

According to the Treasury, each agency received Files D1, D2, E, and F so that it could review its DATA Act files prior to certification. The DOI told us that it reviewed Files D1, D2, E, and F prior to submission, but were unable to provide written procedures on how it performed this.

### Recommendation

We recommend that DOI:

7. Develop and implement written procedures to review Files D1, D2, E, and F prior to SAO certification.

## ONRR Is Missing Procedure Documentation

We inquired into how ONRR and the OTFM created their File B information. ONRR responded that it reported eight TASs, and that it manually populated the spreadsheet with the appropriate amounts taken from the Minerals Revenue Management Support System general ledger.<sup>6</sup> ONRR also stated that it shared one TAS with the Bureau of Land Management (TAS No. 14X5003), which provided ONRR with a trial balance out of FBMS. ONRR manually combined that trial balance with its own on Excel spreadsheets. The OTFM told us that its File B information was generated from the DOI Office of the Special Trustee for American Indians, determined from the Trust Funds Accounting System standard ledgers. OTFM stated that it also prepared its File B information manually, using Excel spreadsheets.

We found that OTFM documented its steps to create its File B information; however, there was no indication that ONRR documented its steps in creating its File B information. Creating and implementing procedures are considered control activities, which help bureaus achieve objectives and respond to internal control risks. Without documentation, the process may not be followed correctly.

### Recommendation

We recommend that ONRR:

8. Develop and implement written procedures regarding its DATA Act File B creation.

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<sup>6</sup> The Minerals Revenue Management Support System facilitates billing, accounts receivable, general ledger, compliance management, and collection of revenues.

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# Conclusion and Recommendations

## Conclusion

Based on our audit, we found that the DOI can improve the completeness, timeliness, accuracy, and quality of its financial and award data submitted to USASpending.gov. If it does not improve, the website will continue to display DOI award and financial information incorrectly or not at all. Implementing the recommended policies and procedures pertaining to DOI's creation and submission of its DATA Act files and then resolving its summation problem for File C reporting will assist its compliance with the DATA Act guidelines. DOI responded to our recommendations and we have summarized that response in the following section (see Appendix 3 on page 27 for DOI's complete response and Appendix 4 on page 28 for the status of the recommendations).

## Recommendations Summary

We recommend that:

1. DOI resolve Treasury broker warnings in its DATA Act files prior to SAO certification.

### DOI Response

DOI partially concurred with this recommendation. The Business Integration Office (BIO), which manages the FBMS, has taken steps to eliminate most of the initial cross-validation warnings by working with its vendor, SAP, on an application change that addressed the cause of the warnings. DOI does not agree that DOI should have to resolve all warnings.

### OIG Reply

We consider this recommendation partially resolved and implemented. While warnings are still accepted by the Treasury broker, they may cause information to be displayed incorrectly or not at all on USASpending.gov as indicated in this report's discussion of the File C to Files D1 and D2 cross-validation warnings. DOI should continue to attempt to resolve Treasury broker warnings as they occur.

2. DOI resolve the summation problem to report File C per the DATA Act guidelines.

### DOI Response

DOI concurred with this recommendation. BIO worked with SAP and resolved the summation problem prior to the third quarter submission.

**OIG Reply**

We consider this recommendation resolved and implemented.

3. DOI develop and implement written procedures to avoid pulling obligation modifications that are not active in the reporting period.

**DOI Response**

DOI concurred with this recommendation. DOI will work with Treasury to discuss the date used for the award date for Files D1 and D2 and implement procedures to ensure transactions, including obligation modifications, are included in the proper reporting period.

**OIG Reply**

We consider this recommendation resolved, but not implemented.

4. DOI develop and implement written procedures to ensure that transactions are included in the proper period.

**DOI Response**

DOI concurred with this recommendation. DOI will work with Treasury to discuss the date used for the award date for Files D1 and D2 and implement procedures to ensure transactions, including obligation modifications, are included in the proper reporting period.

**OIG Reply**

We consider this recommendation resolved, but not implemented.

5. DOI require ONRR and OTFM to attend the DATA Act meetings and include IBC in the DATA Act governance structure.

**DOI Response**

DOI concurred with this recommendation. DOI will move forward to establish a separate DATA Act Governance to include IBC, ONRR, and OTFM.

**OIG Reply**

We consider this recommendation resolved, but not implemented.

6. DOI develop and implement written procedures over ensuring data accuracy after compiling DOI's DATA Act File B and OTFM and ONRR Excel spreadsheets.

**DOI Response**

DOI agrees with this recommendation and will move forward with documentation of procedures to ensure data accuracy after compiling DATA Act File B and OTFM and ONRR spreadsheets.

**OIG Reply**

We consider this recommendation resolved, but not implemented.

7. DOI develop and implement written procedures to review Files D1, D2, E, and F prior to SAO certification.

**DOI Response**

DOI did not concur with this recommendation. DOI leverages existing controls over FPDS-NG, Award Submission Portal (ASP), and Financial Assistance Broker Submission (FABS).

**OIG Reply**

We consider this recommendation unresolved. While DOI can leverage existing pre-DATA Act controls over FPDS-NG, ASP, and FABS per OMB Memorandum M-17-04, the data in these files created in the Treasury broker is the responsibility of the agency. Our recommendation does not contradict the OMB Memorandum M-17-04. DOI should perform a reasonable review over data it submits to the Treasury broker to avoid information, such as the cross-validation warnings between Files C, D1, and D2, being displayed incorrectly or not at all on USASpending.gov.

8. ONRR develop and implement written procedures on its DATA Act file creation.

**DOI Response**

DOI concurred with this recommendation. BIO will coordinate with ONRR to ensure its DATA Act procedures are well-documented.

**OIG Reply**

We consider this recommendation resolved, but not implemented.

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# Appendix 1: Scope and Methodology

## Scope

Our audit scope included performing and reviewing a statistical sample of 385 out of 35,483 items in DOI's FY 2017 second quarter financial and award data submitted in accordance with the DATA Act for publication on USASpending.gov, and any applicable procedures, certifications, documentation, and controls to achieve this process. According to OMB's Management Procedures Memorandum No. 2016-03, data reported by Federal agencies in FY 2017 second quarter will be displayed on USASpending.gov by May 2017.

We also assessed DOI's internal controls by consulting the *Generally Accepted Government Auditing Standards*, the *Inspectors General Guide to Compliance under the DATA Act*, and the five components for Federal Government internal controls (see Appendix 3) in the GAO's *Green Book*.

## Methodology

We conducted the audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence we obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To accomplish our objectives, we—

- Reviewed 385 random selections of 35,483 total entries in the DOI's File C. The required sample size of 385 is strictly mathematical, based on the sampling formula for attribute sampling using the following criteria:
  1. Confidence Interval: 95 percent
  2. Desired Precision: 5 percent
  3. Expected Error Rate: 50 percent

The GAO and Federal Audit Executive Council DATA Act group selected the percentages for confidence and precision as the sampling level to which each OIG office should strive. The error rate was selected/agreed to for the first year only, since the entire DATA Act reporting process is new and an actual error rate is unknown.

- Reviewed laws, legislation, directives, and any other regulatory criteria (and guidance) related to DOI's responsibilities to report financial and payment information under the DATA Act.

- Reviewed DOI's governance structure, processes, and controls planned and/or established.
- Conducted interviews and walkthroughs with the DOI's DATA Act working groups responsible for the implementation of the DATA Act at the agency level.
- Assessed DOI's systems, processes, and internal controls in place over data management under the DATA Act.
- Assessed the controls pertaining to the financial management systems (i.e., grants, loans, procurement) from which the data elements were derived and linked.
- Assessed DOI's internal controls in place over the financial and award data reported to USASpending.gov per OMB Circular No. A-123, *Management's Responsibility for Internal Control*.
- Traced the 385 random sample selections back to source systems and source documents and/or performed alternate procedures consisting of matching contract line item numbers or purchase order line items to transactions in PRISM.
- Assessed the completeness, timeliness, quality, and accuracy of the financial and award data sampled.
- Assessed DOI's implementation and use of the 57 data definition standards established by the OMB and Treasury.

## Testing Limitations for Data Reported From Files E and F

File E of the DATA Act information model schema (DAIMS) contains additional awardee attribute information extracted from the System for Award Management (SAM) via the DATA Act Broker. File F contains sub-award attribute information extracted from the FFATA Subaward Reporting System (FSRS) via the DATA Act broker. Data reported from these two award reporting systems are generated in the broker for display on USASpending.gov; however, the responsibility to report sub-award and executive compensation information in SAM and FSRS are of the prime awardee. As outlined in OMB's Management Procedures Memorandum 2016-03, the authoritative source for the data reported in Files E and F are SAM and FSRS, respectively, with no additional action required of Federal agencies. As such, we did not assess the completeness, accuracy, timeliness, and quality of the data extracted from SAM and FSRS via the DATA Act broker.

## **Governmentwide Data Reporting Issues**

The Federal Audit Executive Council DATA Act working group has identified Governmentwide issues with how data is generated from the broker that impact Federal agencies' error rate calculations for their DATA Act submissions to be displayed on USASpending.gov. To more accurately reflect the root cause of errors and to reflect the error rate that is within the DOI's control, the Council for Inspectors General on Integrity and Efficiency recommended that inspectors general consider reporting two error rates: the first (50%) suggested by Treasury that includes elements outside DOI's control, such as the software issues with the broker; and the second to be computed by the agencies by removing the attributes that are outside of DOI's control. We removed the recommended several tested attributes outside of Interior's control reflecting the second error rate that is within Interior's control.

Sixteen selections, or 4 percent, of our 385 transactions sampled failed to meet the completeness criteria; 53 selections, or 14 percent, failed to meet the timeliness criteria; and 125, or 32 percent, failed to meet the quality and accuracy criteria.

### **Current Total Value of Award and Potential Total Value of Award Errors for Procurement Award Modification**

The OMB defines the current total value of award data element as the total amount obligated to date on a contract, including the base and exercised options. The potential total value of award is defined as the total amount that could be obligated on a contract, if the base and all options are exercised. The legacy USAspending.gov used FPDS Version 1.4 to extract and map that data from the Federal Procurement Data System – Next Generation (FPDS-NG). This was a one-time extraction for second quarter transactions.

Specifically, extracted data included those from the following FPDS-NG fields: base and exercised options value, and base and all options value. These two fields are categorized in FPDS-NG under two columns for data entry labeled "Current" and "Total". The former contains amounts entered into the system by the agency; whereas, the latter contains cumulative amounts computed by FPDS-NG based on the modification amounts entered into the system by the agency.

Procurement award modifications, included in our sample, reported values for these elements from FPDS-NG's "Current" column, which displays the modification amount, rather than the "Total" column, which displays the total award value. As a result, data for the Current Total Value of Award and Potential Total Value of Award elements were inconsistent with agency records.

A no-cost modification would cause the "Total" column to display an erroneous zero balance. Procurement awards (base awards) that were not modified did not produce these same errors. Officials from Treasury's Governmentwide DATA Act Program Management Office confirmed that they are aware that the broker currently extracts data for these elements from the "Current" column rather than



the “Total” column. One Treasury official told us that the issue will be resolved once DAIMS version 1.1 is implemented in the broker and related historical data from USASpending.gov are transferred to BetaUSASpending.gov this fall; however, as we do not have responsibility for how data is extracted by the broker, we did not evaluate the reasonableness of Treasury’s planned corrective action.

### **Legal Entity City Code and Primary Place of Performance County Name Errors**

The interface definition document (IDD), a DAIMS artifact, states that data from Legal Entity City Code and Primary Place of Performance County Name, for financial assistance awards in File D2, are extracted through Treasury’s Award Submission Portal (ASP). During fieldwork, we noted that data for these two fields were consistently blank. A Treasury official stated that data for Legal Entity City Code had not been derived since January 2017 and there were plans to reconsider how this element would be handled. The Treasury official further explained that data derived for Primary Place of Performance County Name would not be implemented until September 2017. Because data for these elements were not derived or implemented, these data fields were consistently blank and therefore not reported for display on USASpending.gov. Since, again, we do not have responsibility for how data is extracted by the broker from Treasury’s ASP, we did not evaluate the reasonableness of Treasury’s planned corrective action.

## **Criteria and Best Practices**

- *Inspectors General Guide to Compliance under the DATA Act*, Report Number-Treasury OIG: OIG-CA-17-012, February 27, 2017.
- Digital Accountability and Transparency Act of 2014, May 9, 2014.
- OMB Memorandum M-15-12, *Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable*, May 8, 2015.
- OMB Memorandum M-17-04, *Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring DATA Reliability*, November 4, 2016.
- OMB Management Procedures Memorandum No. 2016-03, *Additional Guidance for DATA Act Implementation: Implementing Data Centric Approach for Reporting Federal Spending Information*, May 3, 2016.
- GAO, *Standards for Internal Controls*, Report No. GAO-14-704G, September 2014.

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## Appendix 2: DOI Internal Controls over the DATA Act Creation and Submission

### Results of our Assessment over Internal Controls

Based on our review of DOI's internal controls over the DATA Act requirements, we found that we are unable to rely on the internal controls over the data's source systems. As a result, we traced our sample selection back to the data's source documents to test the completeness, timeliness, quality, and accuracy of the DOI's submitted DATA Act FY 2017 second quarter data. Since the DOI was timely in providing the requested source documentation, we completed fieldwork steps on time.

The following sections outline DOI's processes for each of the five internal control components.

#### Control Environment

The control environment is the foundation for an internal control system. It provides the discipline and structure to help an agency achieve its objectives.

The DOI appointed Principal Deputy Assistant Secretary for Policy, Management and Budget as the SAO to oversee DOI's implementation of the DATA Act and manage the project across multiple DOI bureaus and Federal spending communities.

The financial reporting for the DOI comes from the FBMS, and the DATA Act elements are implemented into the FBMS structure. Governance for the DATA Act requirements falls under and is performed by the existing FBMS executive governance structure, which is led by the SAO and includes members from each bureau. The BIO heads the DATA Act implementation team and communicates information to the SAO through the FBMS executive structure meetings.

We did find that the SAO checked DOI's internal controls quarterly to ensure that the data reported was reliable and valid; however, the SAO expressed concern that limited resources would hamper completing the job, based on the Readiness Review that we performed in 2016.

#### Risk Assessment

We reviewed the DOI's risk assessment efforts to identify its basis for developing risk responses. The BIO performs assessments on the FBMS and the requirements of the DATA Act through gap analysis and through frequent communication with the OMB and Treasury. For example, the gap analysis tracks data element differences and challenges between the FBMS, the GSA, and Treasury systems.

These three Federal agencies have systems that assist in creating Federal agency DATA Act files. This analysis helps DOI to report to Treasury and OMB any implementation challenges it faces and to request feedback. Once DOI obtains feedback or guidance, it implements any necessary changes in FBMS or relies on other source systems that GSA owns, such as the System for Award Management (SAM), based on guidance from Treasury.

The FBMS executive structure, which oversees the DATA Act implementation, meets to discuss and address challenges with the DATA Act implementation identified through gap analysis and external communication.

### **Control Activities**

We reviewed the DOI's control activities—which are actions established by management through policies and procedures to achieve objectives and respond to risk—in the internal control system, which includes the DOI's information system.

DOI created a DATA Act Operation Plan, which discusses how to create Files A, B, C, and then submit them to the Treasury broker. We also reviewed the DOI's policy about reporting information to the Federal Procurement Data System – Next Generation (FPDS-NG), a system from which the DATA Act broker extracts data to create the agency's DATA Act files. The policy establishes requirements for the entry, review, and certification of FPDS-NG data. We also reviewed DOI's policy and procedures used to guide reporting information to PRISM. These policies and procedures appear to be adequate.

We were unable to rely on our contractor's internal control work on DOI's general and application controls over FBMS for the FY 2017 financial statement audit, because the contractor was 3 months behind. As a result, we traced our sample selection back to source documents to ensure the accuracy of the reported information. Further, we did not perform an internal control review over DOI's FBMS general and application controls for data reporting because we would have been duplicating the contractor's efforts.

The DOI also told us that it partially relies on GSA's assurance statement on the quality of the data pulled from GSA's systems, SAM and the Federal Subaward Reporting System (FSRS). The statement indicates that SAM and FSRS successfully passed the security controls assessment at the Federal Information Processing Standards 199 moderate impact level, in accordance with the Federal Information Security Management Act and National Institute of Standards and Technology policy guidelines, as well as the GSA security assessment and authorization process.

*OMB Memorandum No. M-17-04*

*OMB Memorandum No. M-17-04, Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data*

*Reliability*, for the DATA Act requires that agencies identify intergovernmental transfers (IGTs) and personally identifiable information (PII). We reviewed the Circular and found that DOI has a process for identifying and reporting IGTs. DOI identifies an allocation transfer via the TAS and buys/sells transactions via a data element. DOI uses the TAS two-digit agency identifier to determine whether the transaction is an IGT. The first two-digit TAS indicates the awarding agency and the second two-digit TAS indicates the funding agency. For example, Files A, B, and C have two included elements named “AllocationTransferAgencyIdentifier” and “AgencyIdentifier.” the former indicates the awarding agency and the latter indicates the funding agency.

DOI identified buy/sell transactions by setting up a reimbursable agreement, and accounted for it using an included file element called “ByDirectReimbursableFundingSource,” identifying the transactions with either a D for “direct” or an R for “reimbursable.” These transactions were pulled into File C using these indicators.

We inquired as to how the DOI identifies and reports classified and sensitive data, and found that it has a process in place to assist in identifying PII. The DOI compare each DATA Act element with customer information to identify whether the data may contain PII.

#### *OMB Circular No. A-123*

DOI also relied on its contracted external auditors to identify internal control weaknesses in its FBMS via the Financial Statement Audit. This audit assesses Federal agencies’ compliance with OMB Circular No. A-123. DOI does not perform its own internal audits of the FBMS.

### **Information and Communication Efforts**

We reviewed the information that management and personnel communicate and use to support the internal control system. We found that the DOI appointed a DATA Act SAO who oversees DATA Act implementation for all bureaus and most offices. Each bureau has an executive sponsor for DATA Act implementation, who meets regularly with the DOI’s DATA Act implementation team, led by the BIO, to provide guidance and receive status updates. The BIO also provides periodic updates to the SAO, the bureau sponsors, and other executives, as appropriate, via memos, telephone calls, and monthly meetings.

Further, we were able to identify that DOI communicates with external sources, including Treasury, the OMB, vendors, and DATA Act working groups, to obtain information supporting its internal controls over the DATA Act. These sources discuss challenges to complying with the DATA Act and work together to resolve them.

## Monitoring Activities

We reviewed the DOI's monitoring activities to identify how DOI management assessed the quality of its performance over time and resolves the findings of audits and other reviews. We identified that both the SAO and DOI management monitor DATA Act process through regular meetings, as well as through review of processes and procedures. If the DOI identifies a risk, the DOI DATA Act group meets to identify potential solutions and then leverage the group's expertise to execute a course of action. For example, the DOI identified an issue with FBMS regarding functions within PRISM that did not comply with DATA Act requirements regarding its File D-2, and subsequently worked with an external vendor to implement resolutions to system issues.

Last November's Readiness Review assessed the DOI's efforts as of August 31, 2016, to comply with implementing the eight-step Treasury *DATA Act Implementation Playbook*. In that review, we suggested that the IBC be included in the DOI's FBMS executive governance structure for the DATA Act. We were told that IBC participates as a requirement of the DOI SAO. IBC appointed its own DATA Act executive sponsor for its external customers. The executive sponsor regularly communicates with the DOI's SAO and documents those meetings.

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## **Appendix 3: DOI's Responses to the DRAFT Report**

DOI's responses to our recommendations follow on page 28.



# United States Department of the Interior

OFFICE OF THE SECRETARY  
Washington, D.C. 20240

**OCT 23 2017**

## MEMORANDUM

To: Mary L. Kendall  
Deputy Inspector General

From: Olivia B. Ferriter *Olivia B. Ferriter*  
Deputy Assistant Secretary, Budget, Finance, Performance and Acquisition

Subject: Response to Draft Audit Report – U.S. Department of the Interior DATA Act  
Submission for Second Quarter FY 2017  
Report No. 2017-FIN-038

Thank you for your time and effort to audit the U.S. Department of the Interior's (DOI's) fiscal year 2017 second quarter financial and award data submission in accordance with the Digital Accountability and Transparency Act of 2014 (DATA Act) and submission standard developed by the U.S. Department of the Treasury (Treasury) and the Office of Management and Budget (OMB).

The implementation of system changes needed to meet DATA Act requirements was a complicated endeavor. Clear, stable requirements from Treasury and timely, quality updates from software vendors were the most critical ingredients for success. Treasury and OMB provided strong leadership by issuing clear data standards, brokered a solution that enabled all of the different agencies to meet the requirements of the DATA Act, and facilitated routine communication between the agencies and software vendors. As a result, agencies, including DOI, were able to work efficiently and collaborate with software vendors to complete updates expeditiously. DOI leveraged the unique position of having a Department-wide integrated system, the Financial and Business Management System (FBMS), which enabled the Department to streamline DATA Act implementation across the enterprise. We remain committed to the DATA Act's goals of improving financial data transparency and reducing administrative burden.

As noted in your report, the process for quarterly DATA Act submissions is complex. The Federal Audit Executive Council expected an initial error rate of 50 percent. DOI experienced an error rate of only 32 percent in the first quarter submission. We expect the error rate to continue to fall as Treasury implements improvements supported by our software vendors and warnings have already declined in subsequent submissions. Leveraging patches from the software vendors and working with other agencies and Treasury will be important in controlling the burden of DATA Act operations as the quarterly submission process matures.

Report No. 2017-FIN-038 offers eight recommendations to help DOI improve its submissions, comply with standards, and ensure appropriate DOI bureau/office inclusion. Our response to each is as follows:

- Recommendation #1 - DOI resolve Treasury Broker warnings in its DATA Act files prior to Senior Accountable Official (SAO) certification.
  - RESPONSE: We partially agree with the recommendation. The Business Integration Office (BIO) which manages the FBMS has proactively taken steps to eliminate a majority of the initial cross validation warnings by working with our vendor SAP on an application change that addressed the cause of the warnings. As a result of this effort, the quarter three submission had no warnings on Files A, C or D1 and only 15 warnings on File B which are also being addressed.
  - We do not agree that any agency should have to resolve the warnings, per file or cross-validation warnings, prior to submission. Treasury has hard errors that keep an agency from submitting. The items that Treasury has classified as "warnings" do not impact the submission. Warning messages in DATA Act submissions are intended as flags for agency review, not as an indication of a critical error. Data submissions that generate a warning message prior to submission will be accepted for publication while data that generate a critical error message will not be accepted. Excluding warning messages from error rate calculations could lower the error rates.
  - The File B warnings were differences between the DOI Program Activity (PA) descriptions configured in FBMS and the OMB PA descriptions. For each difference, we will either update FBMS to be aligned with the OMB PA description or request OMB update the PA description on their side.
- Recommendation #2 - DOI resolve the summation problem to report File C per the DATA Act guidelines.
  - RESPONSE: The summation issue was resolved prior to Q3 submission.
  - Background:
    - The summation problem was caused by the SAP software provided to support DATA Act, producing the file at the funding line level as opposed to the item line level.
    - While analyzing the warnings, we learned that the File C extract was generating an entry for each funding line on a purchase order (PO). Therefore, a PO with 10 line items, each with 4 funding lines, generated 40 entries each of which created a C11 warning. The BIO has worked with SAP and received a note to correct the File C program. It now sorts and sums to the highest common denominator.
- Recommendation #3 - DOI develop and implement written procedures to avoid pulling obligation modifications that are not active in the reporting period.
  - RESPONSE: Recommendations 3 and 4 are both related to the same issue and resolution. We agree with the recommendations.
    - We will move forward to work with Treasury to discuss the date used for the award date in files D1 and D2.
    - We will develop and implement procedures to ensure transactions, including obligation modifications, are included in the proper reporting period.



- Recommendation #4 - DOI develop and implement written procedures to ensure that transactions are included in the proper period.
  - RESPONSE: Same as recommendation #3 response.
- Recommendation #5 - DOI require Office of Natural Resources Revenue (ONRR) and Office of Trust Funds Management (OTFM) to attend the DATA Act meetings and include IBC in the DATA Act governance structure.
  - RESPONSE: We agree. We will move forward with establishing a separate DATA Act governance to include IBC, ONRR and OTFM.
- Recommendation #6 - DOI develop and implement written procedures over ensuring data accuracy after compiling DOI DATA Act File B and OTFM and ONRR Excel spreadsheets.
  - RESPONSE: We agree with the recommendation and will move forward with documenting procedures to ensure data accuracy after compiling DOI DATA Act File B and OTFM and ONRR Excel spreadsheets.
- Recommendation #7 - DOI develop and implement written procedures to review Files D1, D2, E, and F prior to Senior Accountable Official (SAO) certification.
  - RESPONSE: We do not agree with this recommendation. For files D1 and D2, this recommendation contradicts the language in OMB M-17-04 (Appendix A), which states SAOs “should leverage the existing processes and other assurances listed in the column Existing Assurances or Internal Controls over Authoritative Source Data.” There are controls and review procedures already in place prior to submission to the authoritative sources for acquisition data, The Federal Procurement Data System - Next Generation (FPDS-NG) and financial assistance data, previously the Award Submission Portal (ASP) and now the Financial Assistance Broker Submission (FABS). We consider additional reviews to be redundant, placing an undue burden on the agencies.
  - Regarding files E & F, the language of OMB M-17-04 is also applicable. As stated in Appendix I of the findings document under the section entitled, “Testing Limitations of Data Reported From Files E and F,” the authoritative sources for this data are the System for Award Management (SAM) and the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS).
- Recommendation #8 - ONRR develop and implement written procedures on its DATA Act file creation.
  - RESPONSE: We agree. The BIO will coordinate with ONRR to ensure their DATA Act procedures are well documented.

DOI places a high priority on providing high-quality, transparent Federal spending information to the public and using this data to achieve a more effective and efficient allocation of resources to meet mission needs and improve overall agency performance. We are proud of the efficiency and timeliness of Interior’s DATA Act implementation and ongoing efforts to support quarterly submissions. Thank you for your interest in this important endeavor.

## Appendix 4: Status of Recommendations

Recommendations	Status	Action Required
1	Partially resolved and implemented	DOI should continue to attempt to resolve Treasury broker warnings as they occur.
2	Resolved and implemented	No action is required.
3	Resolved but not implemented	Please provide procedures to ensure transactions, including obligation modifications, are included in the proper reporting period.
4	Resolved but not implemented	Please provide procedures to ensure transactions, including obligation modifications, are included in the proper reporting period.
5	Resolved but not implemented	Please provide evidence that DOI established a separate DATA Act Governance to include IBC, ONRR, and OTFM.
6	Resolved but not implemented	Please provide documentation of procedures to ensure data accuracy after compiling DATA Act File B and OTFM and ONRR spreadsheets.
7	Unresolved	While DOI can leverage existing controls over FPDS-NG, ASP, and FABS per OMB Memorandum M-17-04, it is ultimately responsible for the data it submits and should perform a reasonable review over data it resubmits to the Treasury broker.
8	Resolved but not implemented	Please provide ONRR's DATA Act procedures.

## **Report Fraud, Waste, and Mismanagement**



Fraud, waste, and mismanagement in Government concern everyone: Office of Inspector General staff, departmental employees, and the general public. We actively solicit allegations of any inefficient and wasteful practices, fraud, and mismanagement related to departmental or Insular Area programs and operations. You can report allegations to us in several ways.



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