



Office of Audits  
Office of Inspector General  
U.S. General Services Administration

# Audit of the Completeness, Accuracy, Timeliness, and Quality of GSA's 2021 DATA Act Submission

Report Number A210023/B/R/F22001  
November 8, 2021

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## ***Executive Summary***

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### **Audit of the Completeness, Accuracy, Timeliness, and Quality of GSA's 2021 DATA Act Submission**

Report Number A210023/B/R/F22001

November 8, 2021

#### **Why We Performed This Audit**

We performed this audit to fulfill Section 6(a) of the Digital Accountability and Transparency Act of 2014 (DATA Act). The act requires Inspectors General to review a statistically valid sample of agency spending data and report on the completeness, accuracy, timeliness, and quality of the data sampled as well as on the agency's implementation and use of data standards. Therefore, the objectives of our audit were to assess: (1) the completeness, accuracy, timeliness, and quality of the first quarter of Fiscal Year 2021 financial and award data submitted for publication on the USAspending.gov website; and (2) GSA's implementation and use of the government-wide financial data standards established by the Office of Management and Budget (OMB) and the U.S. Department of the Treasury.

Further, the government's response to the coronavirus disease 2019 (COVID-19) included Congress passing the Coronavirus Aid, Relief, and Economic Security (CARES) Act, aimed at providing economic relief to the American public.<sup>1</sup> In promoting effective oversight and reporting on spending, OMB issued new DATA Act reporting requirements for agencies that received COVID-19 supplemental relief funding.<sup>2</sup> In response, the *Council of the Inspectors General on Integrity and Efficiency, Federal Audit Executive Council Inspectors General Guide to Compliance under the DATA Act* (CIGIE Audit Guide) outlined additional guidance we followed in testing a judgmental non-statistical sample of outlays for COVID-19 awards.<sup>3</sup>

#### **What We Found**

We found GSA's DATA Act submission of financial and award data for the first quarter of Fiscal Year 2021 to be of "higher" quality, as defined by the CIGIE Audit Guide. The CIGIE Audit Guide defines "quality data" as data that is complete, accurate, and timely. We also confirmed that GSA is using the government-wide financial data standards developed by OMB and the U.S. Department of the Treasury for required reporting. However, while we found GSA's data to be of higher quality, we also found data limitations totaling \$140 million in misalignments for

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<sup>1</sup> Coronavirus Aid, Relief, and Economic Security Act (Public Law 116-136).

<sup>2</sup> OMB M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)* (April 10, 2020).

<sup>3</sup> The *Council of the Inspectors General on Integrity and Efficiency, Federal Audit Executive Council Inspectors General Guide to Compliance under the DATA Act* (December 4, 2020).

GSA's summary-level data that were not disclosed in the Senior Accountable Official's required statement in certifying the data results for publication on the USAspending.gov website.<sup>4</sup>

### What We Recommend

We recommend that GSA strengthen its internal controls outlined in GSA's Data Quality Plan to align with OMB Memorandum M-17-04, including addressing and tracking misalignments to summary-level data.

The GSA Chief Financial Officer (CFO) agreed with our first two findings and our recommendation. However, the CFO disagreed with our third finding. The CFO's written comments are included in their entirety in **Appendix F**.

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<sup>4</sup> OMB M-17-04, *Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability*, requires that the Senior Accountable Official attest to the validity and reliability of the complete DATA Act submission, including the linkages and interconnectivity across all data files. The Senior Accountable Official should have categorical explanations to any misalignments to legitimate differences in the files.

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## Introduction

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We performed an audit of GSA’s Digital Accountability and Transparency Act of 2014 (DATA Act) submission for publication on the USAspending.gov website for the first quarter of Fiscal Year 2021.

### Purpose

We performed this audit to fulfill Section 6(a) of the DATA Act. The act requires Inspectors General to review a statistically valid sample of agency spending data and report on the completeness, accuracy, timeliness, and quality of the data sampled as well as on the agency’s implementation and use of data standards.

### Objectives

The objectives of our audit were to assess: (1) the completeness, accuracy, timeliness, and quality of the first quarter of Fiscal Year 2021 financial and award data submitted for publication on the USAspending.gov website; and (2) GSA’s implementation and use of the government-wide financial data standards established by the Office of Management and Budget (OMB) and the U.S. Department of the Treasury (Treasury).

See **Appendix A** – Objectives, Scope, and Methodology for additional details.

### Background

#### Legislation and Implementation Guidance

The DATA Act was enacted on May 9, 2014, to expand the reporting requirements of the Federal Funding Accountability and Transparency Act of 2006 (FFATA). FFATA increased accountability and transparency in federal spending by creating a searchable website, free to the public, which includes federal award information. OMB updated its DATA Act guidance in 2018, requiring agencies to implement a Data Quality Plan that outlines risks to data quality and controls that would manage those risks in accordance with OMB Memorandum M-18-16, *Management of Reporting and Data Integrity Risk*.<sup>5</sup> The purpose of the Data Quality Plan is to identify a control structure tailored to address identified risks.

Under the DATA Act, federal agencies are required to report financial and payment data in accordance with government-wide data standards established by OMB and Treasury. Agencies are required to report contract actions over the micro-purchase threshold to the Federal Procurement Data System–Next Generation (FPDS-NG). Data from FPDS-NG then flows to the

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<sup>5</sup> OMB Memorandum M-18-16, *Management of Reporting and Data Integrity Risk* (Appendix A to OMB Circular No. A-123, June 6, 2018).

USAspending.gov website. USAspending.gov provides transparency to the public on how and what the government spends.

Further, the government's response to the coronavirus disease 2019 (COVID-19) included Congress passing the Coronavirus Aid, Relief and Economic Security Act (CARES Act), aimed at providing economic relief to the American public. In promoting effective oversight and reporting on spending, OMB issued new DATA Act reporting requirements for agencies that received COVID-19 supplemental relief funding. In response, the *Council of the Inspectors General on Integrity and Efficiency, Federal Audit Executive Council Inspectors General Guide to Compliance under the DATA Act* (CIGIE Audit Guide) outlined additional guidance we followed in testing a judgmental non-statistical sample of outlays for COVID-19 awards.

Pursuant to the DATA Act, OMB and Treasury established a set of government-wide data standards for federal funds made available to or expended by federal agencies and entities receiving federal funds. These standards include 57 data elements required to be reported under the DATA Act. In April 2020, OMB issued Memorandum M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease (COVID-19)*, requiring two additional data elements of spending under the DATA Act:

1. The National Interest Action code P20C was added to FPDS-NG to help identify procurement actions related to the COVID-19 response; and
2. OMB Memorandum M-20-21 requires agencies to use a disaster emergency fund code to include covered funds in the CARES Act that are not designated as emergency pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, in order to provide similar transparency for CARES Act funding.

As a result, there are now 59 applicable data elements to be tested. Data standards and definitions for all 59 data elements are included in **Appendix B**.

Our Fiscal Year 2021 audit was limited to 51 of the 59 required data elements. Although each transaction could have up to 59 required data elements, we found that the following 8 elements were either not applicable or not required for reporting by GSA:

1. Non-Federal Funding Amount
2. Amount of Award
3. Catalog of Federal Domestic Assistance (CFDA) Number
4. Catalog of Federal Domestic Assistance (CFDA) Title
5. Record Type
6. Business Type
7. Highly Compensated Officer Name
8. Highly Compensated Officer Total Compensation

Treasury developed the DATA Act Broker, which is an information system that translates spending information produced by existing agency systems into standards that conform to the

DATA Act. According to OMB's DATA Act implementation guidance, agencies report, and the DATA Act Broker extracts, data in the following specified files:

Agency Submitted Files

- File A – Appropriations Account Detail
- File B – Object Class and Program Activity Detail
- File C – Award Financial Detail

DATA Act Broker Extracted Files

- File D – Award and Awardee Attributes for Procurement (File D1) and Financial Assistance (File D2)
- File E – Additional Awardee Attributes
- File F – Sub-award Attributes

OMB Memorandum M-20-21 also requires agencies that received COVID-19 supplemental relief funding to submit DATA Act Files A, B, and C on a monthly basis starting with the June 2020 reporting period. These monthly submissions must also include a running total of outlays for each award in File C funded with COVID-19 supplemental relief funds.

Each agency submits the data for Files A, B, and C to the DATA Act Broker. The DATA Act Broker extracts the data for Files D, E, and F from feeder information systems that hold the data for other reporting purposes. For example, FPDS-NG is a feeder system from which the DATA Act Broker extracts agency spending data to create File D. All non-financial procurement data elements flow directly from FPDS-NG to the USAspending.gov website, with no additional data transfer required by agencies. Additionally, the FFATA Sub-award Reporting System is the authoritative source for sub-award information reported in File F.

Office of Inspector General Oversight

As written in the DATA Act, the first set of Office of Inspector General reports were originally due to Congress in November 2016. However, since federal agencies were not required to display spending data in compliance with the DATA Act until May 2017, Offices of Inspectors General were authorized to provide Congress with the first required reports in November 2017, 1 year later than the due date in the statute. Subsequent reports were due on a 2-year cycle, in November 2019 and November 2021. The letter memorializing this strategy can be found in **Appendix C**.

For our Fiscal Year 2017 DATA Act audit, we tested at the transaction level; for example, if we found one element inaccurate, we found the entire transaction inaccurate.<sup>6</sup> Conversely, for the Fiscal Year 2019 and the current Fiscal Year 2021 audits, we evaluated the completeness,

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<sup>6</sup> *Audit of the Completeness, Timeliness, Quality, and Accuracy of GSA's 2017 DATA Act Submission* (Report Number A150150/B/R/F18001, November 8, 2017).

accuracy, and timeliness of each data element.<sup>7</sup> Therefore, changes in quality can be identified in our comparative results between the Fiscal Year 2021 and Fiscal Year 2019 audits in **Appendix D**. Pursuant to the CIGIE Audit Guide, we determined the overall quality of the data elements by combining the results of the statistical sample with the results of the non-statistical testing. Statistical testing results are valued at 60 points and non-statistical testing results are valued at 40 points, for a total of 100 points.

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<sup>7</sup> *Audit of the Completeness, Accuracy, Timeliness, and Quality of GSA's 2019 DATA Act Submission* (Report Number A190040/B/R/F20001, November 1, 2019).



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## Results

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We found GSA's DATA Act submission of financial and award data for the first quarter of Fiscal Year 2021 to be of "higher" quality, as defined by the CIGIE Audit Guide. We also confirmed that GSA is using the government-wide financial data standards developed by OMB and Treasury for required reporting. However, while we found GSA's data to be of higher quality, we also found data limitations totaling \$140 million in misalignments for GSA's summary-level data that were not disclosed in the Senior Accountable Official's (SAO's) required statement in certifying the data results for publication on the USAspending.gov website.

### **Finding 1 – GSA's DATA Act submission of financial and award data for the first quarter of Fiscal Year 2021 was of "higher" quality.**

We determined GSA's data is of "higher" quality, as defined by the CIGIE Audit Guide. The guide defines "quality data" as data that is complete, accurate, and timely. The guide also defines four possible quality ratings for DATA Act audit purposes: Lower, Moderate, Higher, and Excellent. Ratings are assessed by using a "quality scorecard," which calculates quality based on weighted scores of both statistical and non-statistical testing results. Based on our statistical and non-statistical testing of applicable GSA data for the first quarter of Fiscal Year 2021, GSA scored 94.18 points, which results in a quality rating of "higher" as defined by the CIGIE Audit Guide.

The results of our non-statistical and statistical sampling, as well as the overall quality determination, are discussed in the sections below.

### **Non-Statistical Testing Results**

In accordance with the CIGIE Audit Guide, we analyzed GSA's DATA Act submission to determine the timeliness of GSA's submission, the completeness of the summary-level data for Files A and B, and whether File C is complete and suitable for sampling. The results of the testing is discussed below:

**Completeness.** To determine if the DATA Act submission was complete, we reviewed Files A, B, and C to evaluate whether all transactions and events that should have been recorded were recorded in the proper period. We evaluated the first quarter of GSA's Fiscal Year 2021 DATA Act submission to Treasury's DATA Act Broker and found that the submission was complete.

**Timeliness.** To be considered timely, the DATA Act submission for each month must be submitted by the end of the following month and has to be certified by the SAO within 45 days of the end of the corresponding quarter. We evaluated the first quarter of GSA's Fiscal Year 2021 DATA Act submission to Treasury's DATA Act Broker and found that the submission was timely. We also noted that the SAO certified the data timely.

**Completeness of summary-level data for Files A and B.** We performed summary-level data reconciliations and linkages for Files A and B. Our test results verified summary-level data from File A matched GSA's Governmentwide Treasury Account Symbol Adjusted Trial Balance System Standard Form 133, *Report on Budget Execution and Budgetary Resources*.<sup>8</sup> However, we found the totals of Files A and B were not equal. This resulted from a systems mapping issue that GSA says has since been corrected. However, we have factored and quantified this misalignment into GSA's overall quality score. We discuss this issue in further detail under *Finding 3*.

**Results of Linkages from File C to Files B/D1.** We tested the linkages between File C and File B by matching Treasury Accounting Symbols, object class, and program activity, and the linkages in our statistical sample between File C and File D1 by matching the Award Identification (Award ID). During our test work, we identified seven records in our File C sample that were not reported in File D1. The variances were caused by either untimely reporting to FPDS-NG (for four of the records) or incorrect data entry of the Award IDs (for three of the records). We determined the variance would not have a significant impact on the overall quality of the DATA Act submission or the suitability of File C for testing as this only affected approximately 3 percent of our sample.

**File C COVID-19 outlay testing and results.** We selected a non-statistical sample, across all GSA COVID-19 program activities, of 40 out of 124 File C outlay records from the third month of the first quarter of GSA's Fiscal Year 2021 DATA Act submission. Our testing included assessing the Parent Award ID number, Procurement Instrument Identifier (PIID)/Federal Award Identification Number (FAIN), object class, appropriations account, obligation, program activity, outlay, and the Disaster Emergency Fund Code File C outlays data elements for completeness, accuracy, and timeliness. Based on our testing, we found that the File C outlays for our sample of 40 records were 100 percent complete, 100 percent accurate, and 100 percent timely. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected.

### **Statistical Testing Results**

We tested a statistical sample of 235 transactions from GSA's financial award data submission for publication on the USAspending.gov website for the first quarter of Fiscal Year 2021. We determined that the risks identified in GSA's Data Quality Plan were consistent with the results of testing for the reported period; however, GSA can make additional improvements to strengthen its Data Quality Plan, as we discuss in *Finding 3*.

We assessed the 235 transactions in our sample for completeness, accuracy, and timeliness, allowing us to determine the data quality in accordance with the CIGIE Audit Guide's

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<sup>8</sup> Standard Form 133 is a quarterly report that contains information on the sources of budget authority and the status of budgetary resources by individual fund or appropriation.

definitions. Although GSA's data was of higher quality, we found issues in all three areas, as detailed below.

#### *Completeness*

The projected error rate for the completeness of the data elements is 3.59 percent.<sup>9</sup> A data element was considered complete if the data element required to be reported was reported.

#### *Accuracy*

The projected error rate for the accuracy of the data elements is 4.76 percent.<sup>10</sup> A data element was considered accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DATA Act Information Model Schema (DAIMS), Reporting Submission Specification, Interface Definition Document, and the online data dictionary, and agreed with the originating award documentation/contract file.

#### *Timeliness*

The projected error rate for the timeliness of the data elements is 2.90 percent.<sup>11</sup> The timeliness of data elements was based on the report schedules defined by the financial, procurement, and financial assistance requirements (FFATA, Federal Acquisition Regulation, FPDS-NG, Financial Assistance Broker Submission, and the DAIMS).

While assessing the completeness, accuracy, and timeliness of the sample, we found data elements with consistent errors. These errors occurred in data elements such as the Primary Place of Performance Address. GSA could improve the quality of its data submission by focusing on the integrity of these data elements.

Further, it should be noted, the most frequent occurring data element error—DE6 Legal Entity Congressional District—resulted from a flaw in the FPDS-NG system with how File D is derived; we determined this issue was out of GSA's control. Although these errors are still calculated and factored into GSA's quality score, it must be noted that they are not attributable to the Agency.

Additionally, we found accuracy errors that occurred in dollar-value-related data elements. Because the CIGIE Audit Guide called for attributes sampling, we cannot project the dollar-

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<sup>9</sup> Based on a 95 percent confidence level, the projected error rate for the completeness of the data elements is between 1.00 and 6.18 percent.

<sup>10</sup> Based on a 95 percent confidence level, the projected error rate for the accuracy of the data elements is between 1.82 and 7.70 percent.

<sup>11</sup> Based on a 95 percent confidence level, the projected error rate for the timeliness of the data elements is between 0.54 and 5.26 percent.

value-related data element errors to the whole data submission. However, *Figure 1* shows the accuracy of dollar-value-related data elements in the sample we tested.

**Figure 1 – Accuracy of Dollar-Value-Related Data Elements**

PIID	Data Element	Accurate	Not Accurate	Not Applicable	Total Tested	Error Rate	Absolute Value of Errors
PIID	DE13 Federal Action Obligation	203	6	26	235	3%	\$13,533,594.36
PIID	DE14 Current Total Value of Award	180	13	42	235	6%	\$25,467,221.53
PIID	DE15 Potential Total Value of Award	199	10	26	235	4%	\$92,632,221.70
	Total	582	29	94	705		

A comprehensive list of data element error rates can be found in **Appendix E**.

### Overall Determination of Quality

Based on the results of our statistical and non-statistical testing for GSA’s DATA Act submission for the first quarter of Fiscal Year 2021, GSA’s data is of higher quality, as defined by the CIGIE Audit Guide. According to the CIGIE Audit Guide, quality data is data that is complete, accurate, and timely. Quality ratings of Lower, Moderate, Higher, or Excellent are derived by using a quality scorecard that combines weighted scores of both statistical and non-statistical testing results. Statistical testing results are valued at 60 points and non-statistical testing results are valued at 40 points, for a total of 100 points. As shown in *Figure 2* on the next page, GSA scored 94.18 points.

Figure 2 – GSA Quality Scorecard

General Services Administration			Maximum Points Possible
FY 2021 DATA Act			With Outlays (COVID-19 Funding)
	Criteria	Score	
Non-Statistical	Timeliness of Agency Submission	5.0	5.0
	Completeness of Summary Level Data (Files A & B)	6.7	10.0
	Suitability of File C for Sample Selection	10.0	10.0
	Record-Level Linkages (Files C & D1/D2)	6.9	7.0
	COVID-19 Outlay Testing Non-Statistical Sample	8.0	8.0
Statistical	Completeness	14.5	15.0
	Accuracy	28.6	30.0
	Timeliness	14.6	15.0
Quality Score	Higher	94.18	100.0

GSA's score of 94.18 points results in a quality rating of "higher" as defined by the CIGIE Audit Guide, as illustrated in *Figure 3*.

Figure 3 – CIGIE Audit Guide Quality Level Table

Quality Level		
Range		Level
0	69.999	Lower
70	84.999	Moderate
85	94.999	Higher
95	100	Excellent

**Finding 2 - GSA is using the government-wide financial data standards developed by OMB and Treasury for required reporting.**

The implementation and use of the government-wide financial data standards ensures that reporting is consistent, reliable, and transparent for taxpayers and enables Congress to make informed decisions on federal spending. We reviewed GSA's Data Quality Plan to verify it identified and managed risks to data quality and we determined that GSA has adequate controls in place in its implementation of government-wide financial data standards.

We further evaluated GSA's implementation of the government-wide financial data standards for award and spending information and determined that GSA is using the standards as defined by OMB and Treasury. Our assessment, to ensure GSA was in compliance with the required standards defined by the DAIMS, relied on our transaction testing discussed in the statistical testing results of *Finding 1*.

GSA linked all of the data elements in its procurement and financial systems by common identifiers (e.g., PIID for procurement, FAIN). For the Treasury's DATA Act Broker files tested, we generally found that the required elements were present in the file and that the record values were presented in accordance with the standards.

**Finding 3 – GSA failed to disclose summary-level data limitations in its Senior Accountable Official's statement in certifying its first quarter of Fiscal Year 2021 DATA Act submission.**

The data submitted for publication on the USAspending.gov website relies on agencies having effective internal control measures in place that safeguard the integrity of each DATA Act submission. We found GSA's internal control measures were ineffective, resulting in data limitations that were not disclosed, as required, in the SAO's certification statement. These disclosures would have provided stakeholders more perspective and transparency on GSA's spending.

Federal agencies submit their award and financial data to Treasury's DATA Act Broker—the centralized platform that collects, standardizes, and validates the submission of agencies' spending data—before it is published on the USAspending.gov website. Through the DATA Act Broker's validation process, warning reports are generated that outline specific errors defined by the DAIMS—the authoritative source for terms, definitions, and formats for how federal dollars are spent. These errors—having two levels of severity: fatal and warning—are generated as a result of data limitations that can range from incorrect formatting to misalignment of dollar values across submission files.

- **Fatal errors** will result in a failed validation and prevent an agency from continuing on to publication until those errors are corrected.
- **Warnings** are less severe and are designed to alert agencies that issues exist with their data that might warrant further review; however, warnings will not prevent data from being published.

Once the data is successfully validated through the DATA Act Broker, the agency's SAO will then certify the data as required by OMB.<sup>12</sup> SAOs are designated by agencies to be accountable for the quality and objectivity of reported spending data. This ensures that spending data conforms to OMB guidance and that the agency's internal controls support the reliability and validity of its summary-level and record-level data reported for publication on the USAspending.gov website. OMB issued additional guidance that expands requirements for SAOs to attest to the validity and reliability of the complete DATA Act submission. These requirements include: (1) assuring that the alignment among the submitted files is valid and reliable and (2) having categorical explanations for any misalignments.<sup>13</sup>

In our analysis, we evaluated the DATA Act Broker-generated warning reports for GSA's first quarter of Fiscal Year 2021 DATA Act submission and found warnings flagged in both cross-file warning reports for Files A and B.<sup>14</sup> We tested and reconciled Files A and B and confirmed the misalignment of approximately \$140 million between the two files. GSA stated this discrepancy was a result of a mapping issue with how File A is derived from GSA's Governmentwide Treasury Account Symbol Adjusted Trial Balance System and the issue has since been corrected as of March 2021. OMB Memorandum M-17-04 requires categorical explanations for such misalignments. However, GSA did not disclose this misalignment of the summary-level files in its SAO's assurance statement certifying the data for publication. We factored and quantified this omission into the determination of GSA's overall quality score.

OMB's Management Procedures Memorandum MPM-2016-03 requires the SAO's assurance to ensure at a minimum that the data reported is based on internal controls and risk management strategies compliant with OMB Circular A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*. Additional OMB guidance requires GSA to develop a Data Quality Plan to identify risks and implement internal control processes necessary to achieve DATA Act reporting requirements.<sup>15</sup> GSA's current Data Quality Plan states that it incorporates data quality considerations into the SAO assurance statement; however, this is not aligned with OMB Memorandum M-17-04, which requires categorical explanations of misalignments of summary-level data. In an effort to maintain the quality and integrity of GSA's DATA Act reporting, GSA should take steps to update its Data Quality Plan as needed to address this finding.

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<sup>12</sup> OMB Management Procedures Memorandum 2016-03, *Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal Spending Information* (May 3, 2016).

<sup>13</sup> OMB Memorandum M-17-04, *Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability* (November 4, 2016).

<sup>14</sup> OMB Memorandum M-20-21 required agencies that received COVID-19 funding to submit their DATA Act Files A, B, and C on a monthly basis. GSA has two submissions for the first quarter of Fiscal Year 2021: P01-P02 (October-November) and P03 (December). As a result, there are two sets of warning reports that were generated—one for each submission.

<sup>15</sup> OMB Memorandum M-18-16, *Appendix A to OMB Circular No. A-123, Management of Reporting and Data Integrity Risk* (June 6, 2018).

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## Conclusion

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We found GSA's DATA Act submission of financial and award data for the first quarter of Fiscal Year 2021 to be of "higher" quality, as defined by the CIGIE Audit Guide. Pursuant to the guide, quality ratings of Lower, Moderate, Higher, or Excellent are derived by using a scorecard that combines weighted scores of statistical and non-statistical testing results. Based on our statistical and non-statistical testing of applicable GSA data for the first quarter of Fiscal Year 2021, GSA scored 94.18 points, which results in a quality rating of "higher" (see *Figure 2* and *Figure 3* on page 9). We also confirmed that GSA is using the government-wide financial data standards developed by OMB and Treasury for required reporting.

However, while we found GSA's data to be of higher quality, we also found data limitations totaling \$140 million in misalignments for GSA's summary-level data that were not disclosed in the SAO's required statement in certifying the data results for publication on the USAspending.gov website.

To improve its compliance with DATA Act reporting requirements and fully achieve the DATA Act's objective of making federal spending more transparent to the American taxpayer, GSA should update and strengthen the internal controls outlined in its Data Quality Plan.

## Recommendation

We recommend that GSA strengthen its internal controls outlined in GSA's Data Quality Plan to align with OMB Memorandum M-17-04, including addressing and tracking misalignments to summary-level data.

## GSA Comments

The GSA Chief Financial Officer (CFO) agreed with *Finding 1* and *Finding 2* and with our recommendation. However, the CFO disagreed with *Finding 3*, in which we state GSA failed to disclose summary-level data limitations in its SAO's statement in certifying its first quarter of Fiscal Year 2021 DATA Act submission. According to the CFO's comments, GSA's DATA Act reporting internal controls were not ineffective and enabled it to identify the misalignment of data and its cause in the applicable quarterly SAO statement. The CFO's written comments are included in their entirety in **Appendix F**.

## OIG Response

We confirm our conclusion. As stated in our report, GSA failed to disclose the summary-level data limitations in the SAO certification statement for the first quarter of Fiscal Year 2021 DATA Act submission. While the SAO certification disclosed the warnings between File A and B, it did not disclose the discrepancy figure of \$140 million. This data limitation should have been disclosed in the SAO's certification statement, but was not. In accordance with OMB



Management Procedures Memorandum MPM-2016-03, GSA is required to implement internal control processes necessary to achieve DATA Act reporting requirements. However, in this case, GSA's internal controls measures were ineffective in ensuring that the data limitation was disclosed.

### **Audit Team**

This audit was managed out of the Real Property and Finance Audit Office and conducted by the individuals listed below:

Byron G. Bustos	Associate Deputy Assistant Inspector General for Auditing
Cairo Carr	Audit Manager
Phuong Nguyen	Auditor-In-Charge
Jeffrey Funk	Auditor
Andrew Kehoe	Auditor
Bruce McLean	Auditor

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## ***Appendix A – Objectives, Scope, and Methodology***

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### **Objectives**

We performed this audit to fulfill Section 6(a) of the DATA Act. The act requires Inspectors General to review a statistically valid sample of agency spending data and report on the completeness, accuracy, timeliness, and quality of the data sampled as well as on the agency's implementation and use of data standards. Therefore, the objectives of our audit were to assess: (1) the completeness, accuracy, timeliness, and quality of the first quarter of Fiscal Year 2021 financial and award data submitted for publication on the USAspending.gov website; and (2) GSA's implementation and use of the government-wide financial data standards established by OMB and Treasury.

### **Scope and Methodology**

We assessed the completeness, accuracy, timeliness, and quality of GSA's first quarter of Fiscal Year 2021 financial and award data submitted for publication on USAspending.gov. We completed our audit in accordance with the CIGIE Audit Guide. To accomplish our objectives, we:

- Assessed the internal and information system controls in place for financial and award information, including reviewing GSA's Enterprise Risk Management risk profile, OMB Circular A-123 reviews, and external reporting;
- Obtained an understanding of any regulatory criteria related to GSA's responsibilities to report financial and award data under the DATA Act;
- Reviewed GSA's Data Quality Plan;
- Participated in CIGIE's Federal Audit Executive Council DATA Act Working Group and the U.S. Government Accountability Office's coordination meetings;
- Reviewed and reconciled the first quarter of Fiscal Year 2021 summary-level data submitted by GSA for publication on the USAspending.gov website; and
- Independently obtained source documentation for our sample, to the extent practicable, directly from the applicable GSA financial and award systems and requested source documentation from GSA where we were not able to independently obtain it.

### **Data Reliability**

We assessed the reliability of data by:

- Comparing GSA's DATA Act data submission files to the source documentation and assessed the completeness, accuracy, timeliness, and quality of the financial and award data sampled;

- Interviewing Agency officials responsible for implementation of the DATA Act, in addition to officials from the Public Buildings Service, the Federal Acquisition Service, and staff offices; and
- Assessing GSA's implementation and use of the 59 data elements/standards established by OMB and Treasury.

We determined that the data were sufficiently reliable for the purposes of this report.

### **Sampling**

We selected a statistical sample of 235 transactions based on the CIGIE Audit Guide methodology, which can be projected to the population. Our sample size was based on a 95 percent confidence level, an expected error rate of 20 percent, and a sampling precision of 5 percent. We selected 235 samples at random, from the population of 5,556 transactions above the micro-purchase threshold.

We further selected a non-statistical sample, across all GSA COVID-19 program activities, of 40 records out of 124 File C outlay records from the third month of the first quarter of the Fiscal Year 2021 DATA Act submission for our COVID-19 testing. While this non-statistical sample design does not allow for projection of the results, it allowed us to address our audit objectives.

### **Internal Controls**

We assessed internal controls significant within the context of our audit objectives against GAO-14-704G, *Standards for Internal Control in the Federal Government*. The methodology above describes the scope of our assessment and the report findings include any internal control deficiencies we identified. Our assessment is not intended to provide assurance on GSA's internal control structure as a whole. GSA management is responsible for establishing and maintaining internal controls.

### **Compliance Statement**

We conducted the audit between November 2020 and August 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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## Appendix B – Federal Spending Transparency Data Standards and Definitions

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OMB and Treasury established the following government-wide data standards and definitions for federal funds made available to or expended by federal agencies and entities receiving federal funds. We obtained the following standards and definitions from the DATA Act Max.gov website, which provides agencies with resources to carry out their responsibilities under the DATA Act.<sup>16</sup>

### Account-Level Data Standards

This list of data elements describes the appropriations accounts from which agencies fund federal awards.

Data Element	Data Definition
<b>Appropriations Account</b>	<p>The basic unit of an appropriation generally reflecting each unnumbered paragraph in an appropriation act. An appropriation account typically encompasses a number of activities or projects and may be subject to restrictions or conditions applicable to only the account, the appropriation act, titles within an appropriation act, other appropriation acts, or the government as a whole.</p> <p>An appropriations account is represented by a Treasury Account Fund Symbol (TAFS), created by Treasury in consultation with OMB. (defined in OMB Circular A-11)</p>
<b>Budget Authority Appropriated</b>	<p>A provision of law (not necessarily in an appropriations act) authorizing an account to incur obligations and to make outlays for a given purpose. Usually, but not always, an appropriation provides budget authority. (defined in OMB Circular A-11)</p>
<b>Disaster Emergency Fund Code</b>	<p>Distinguishes whether the budgetary resources, obligations incurred, unobligated and obligated balances, and outlays are classified as disaster, emergency, wildfire suppression, or none of the three. (Per U.S. Standard Government Ledger Treasury Financial Manual Part 2, Section IV, Account Attribute Definition Report.)</p>
<b>Object Class</b>	<p>Categories in a classification system that presents obligations by the items or services purchased by the federal government. (defined in OMB Circular A-11)</p>

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<sup>16</sup> DATA Act Information Model Schema (DAIMS V.2.0). Retrieved from: <https://fiscal.treasury.gov/data-transparency/DAIMS-current.html>, (December 9, 2020).

Data Element	Data Definition
<b>Obligation</b>	<p>Obligation means a legally binding agreement that will result in outlays, immediately or in the future. When you place an order, sign a contract, award a grant, purchase a service, or take other actions that require the government to make payments to the public or from one government account to another, you incur an obligation.</p> <p>It is a violation of the Antideficiency Act (31 U.S.C. 1341(a)) to involve the federal government in a contract or obligation for payment of money before an appropriation is made, unless authorized by law. This means you cannot incur obligations in a vacuum; you incur an obligation against budget authority in a Treasury account that belongs to your agency.</p> <p>It is a violation of the Antideficiency Act to incur an obligation in an amount greater than the amount available in the Treasury account that is available. This means that the account must have budget authority sufficient to cover the total of such obligations at the time the obligation is incurred. In addition, the obligation you incur must conform to other applicable provisions of law, and you must be able to support the amounts reported by the documentary evidence required by 31 U.S.C. 1501. Moreover, you are required to maintain certifications and records showing that the amounts have been obligated (31 U.S.C. 1108).</p> <p>Additional detail is provided in OMB Circular A-11.</p>
<b>Other Budgetary Resources</b>	<p>New borrowing authority, contract authority, and spending authority from offsetting collections provided by Congress in an appropriations act or other legislation, or unobligated balances of budgetary resources made available in previous legislation, to incur obligations and to make outlays.</p> <p>(defined in OMB Circular A-11)</p>
<b>Outlay</b>	<p>Payments made to liquidate an obligation (other than the repayment of debt principal or other disbursements that are “means of financing” transactions). Outlays generally are equal to cash disbursements but also are recorded for cash-equivalent transactions, such as the issuance of debentures to pay insurance claims, and in a few cases are recorded on an accrual basis such as interest on public issues of the public debt. Outlays are the measure of government spending.</p> <p>(defined in OMB Circular A-11)</p>
<b>Program Activity</b>	<p>A code for a specific activity or project as listed in the program and financing schedules of the annual budget of the United States government. (defined in OMB Circular A-11)</p>

Data Element	Data Definition
<b>Treasury Account Symbol (excluding sub-account)</b>	<p><b>Treasury Account Symbol (TAS):</b> The account identification codes assigned by the Treasury to individual appropriation, receipt, or other fund accounts. All financial transactions of the federal government are classified by TAS for reporting to the Treasury and OMB. (defined in OMB Circular A-11)</p> <p><b>Treasury Appropriation Fund Symbol:</b> The components of a Treasury Account Symbol—allocation agency, agency, main account, period of availability and availability type—that directly correspond to an appropriations account established by Congress. (defined in OMB Circular A-11)</p>
<b>Unobligated Balance</b>	Unobligated balance means the cumulative amount of budget authority that remains available for obligation under law in unexpired accounts. The term “expired balances available for adjustment only” refers to unobligated amounts in expired accounts.

#### Award Characteristic Data Standards

These data elements describe characteristics that apply to specific financial assistance and/or procurement awards.

Data Element	Data Definition
<b>Action Date</b>	The date the action being reported was issued/signed by the government or a binding agreement was reached.
<b>Action Type</b>	Description (and corresponding code) that provides information on any changes made to the federal prime award. There are typically multiple actions for each award.
<b>Award Description</b>	A brief description of the purpose of the award.
<b>Award Identification (ID) Number</b>	The unique identifier of the specific award being reported, i.e., Federal Award Identification Number (FAIN) for financial assistance and Procurement Instrument Identifier (PIID) for procurement.
<b>Award Modification/Amendment Number</b>	The identifier of an action being reported that indicates the specific subsequent change to the initial award.
<b>Award Type</b>	The type of award being entered by this transaction. Types of awards include Purchase Orders (POs), Delivery Orders (DOs), Blanket Purchase Agreements (BPAs) Calls, and Definitive Contracts.
<b>Business Types</b>	A collection of indicators of different types of recipients based on socioeconomic status and organization/business areas.

<b>Data Element</b>	<b>Data Definition</b>
<b>Catalog of Federal Domestic Assistance (CFDA) Number</b>	The number assigned to a federal area of work in the Catalog of Federal Domestic Assistance (CFDA).
<b>Catalog of Federal Domestic Assistance (CFDA) Title</b>	The title of the area of work under which the federal award was funded in the Catalog of Federal Domestic Assistance.
<b>National Interest Action</b>	A code that represents the national interest for which the contract is created.
<b>North American Industrial Classification System (NAICS) Code</b>	The identifier that represents the North American Industrial Classification System (NAICS) Code assigned to the solicitation and resulting award identifying the industry in which the contract requirements are normally performed.
<b>North American Industrial Classification System (NAICS) Description</b>	The title associated with the North American Industrial Classification System (NAICS) Code.
<b>Ordering Period End Date</b>	For procurement, the date on which, for the award referred to by the action being reported, no additional orders referring to it may be placed. This date applies only to procurement indefinite delivery vehicles (such as indefinite delivery contracts or blanket purchase agreements). Administrative actions related to this award may continue to occur after this date. The period of performance end dates for procurement orders issued under the indefinite delivery vehicle may extend beyond this date.
<b>Parent Award Identification (ID) Number</b>	The identifier of the procurement award under which the specific award is issued, such as a Federal Supply Schedule. Term currently applies to procurement actions only.
<b>Period of Performance Current End Date</b>	The current date on which, for the award referred to by the action being reported, awardee effort completes or the award is otherwise ended. Administrative actions related to this award may continue to occur after this date. This date does not apply to procurement indefinite delivery vehicles under which definitive orders may be awarded.

Data Element		Data Definition	
<b>Period of Performance Potential End Date</b>		For procurement, the date on which, for the award referred to by the action being reported if all potential pre-determined or pre-negotiated options were exercised, awardee effort is completed or the award is otherwise ended. Administrative actions related to this award may continue to occur after this date. This date does not apply to procurement indefinite delivery vehicles under which definitive orders may be awarded.	
<b>Period of Performance Start Date</b>		The date on which, for the award referred to by the action being reported, awardee effort begins or the award is otherwise effective.	
<b>Primary Place of Performance Address</b>		The address where the predominant performance of the award will be accomplished. The address is made up of four components: City, County, State Code, and ZIP+4 or Postal Code.	
<b>Primary Place of Performance Congressional District</b>		U.S. congressional district where the predominant performance of the award will be accomplished. This data element will be derived from the Primary Place of Performance Address.	
<b>Primary Place of Performance Country Code</b>		Country code where the predominant performance of the award will be accomplished.	
<b>Primary Place of Performance Country Name</b>		Name of the country represented by the country code where the predominant performance of the award will be accomplished.	
<b>Record Type</b>		Code indicating whether an action is an aggregate record, a non-aggregate record, or a non-aggregate record to an individual recipient (PII-Redacted).	

### Award Amount Data Standards

These data elements describe characteristics that apply to amount information for financial assistance and/or procurement awards.

Data Element		Data Definition	
<b>Total Funding Amount</b>		The sum of the Federal Action Obligation and the Non-Federal Funding Amount.	
<b>Current Total Value of Award</b>		For procurement, the total amount obligated to date on a contract, including the base and exercised options.	
<b>Federal Action Obligation</b>		Amount of federal government's obligation, de-obligation, or liability for an award transaction.	



Data Element	Data Definition
<b>Non-Federal Funding Amount</b>	The amount of the award funded by non-federal source(s), in dollars. Program Income (as defined in 2 C.F.R. 200.80) is not included until such time that Program Income is generated and credited to the agreement.
<b>Potential Total Value of Award</b>	For procurement, the total amount that could be obligated on a contract, if the base and all options are exercised.

### Awardee and Recipient Entity Data Standards

These data elements describe the recipients/awardees of federal funds.

Data Element	Data Definition
<b>Awardee/Recipient Legal Entity Name</b>	The name of the awardee or recipient that relates to the unique identifier. For U.S.-based companies, this name is what the business ordinarily files in formation documents with individual states (when required).
<b>Awardee/Recipient Unique Identifier</b>	The unique identification number for an awardee or recipient. Currently the identifier is the 9-digit number assigned by Dun & Bradstreet referred to as the DUNS® number.
<b>Highly Compensated Officer Name</b>	<p><b>First Name:</b> The first name of an individual identified as one of the five most highly compensated “Executives.” “Executive” means officers, managing partners, or any other employees in management positions.</p> <p><b>Middle Initial:</b> The middle initial of an individual identified as one of the five most highly compensated “Executives.”</p> <p><b>Last Name:</b> The last name of an individual identified as one of the five most highly compensated “Executives.”</p>
<b>Highly Compensated Officer Total Compensation</b>	The cash and non-cash dollar value earned by the [sic] one of the five most highly compensated “Executives” during the awardee’s preceding fiscal year and includes the following (for more information see 17 C.F.R. 229.402(c)(2)): salary and bonuses, awards of stock, stock options, stock appreciation rights, earnings for services under non-equity incentive plans, change in pension value, above-market earnings on deferred compensation which is not tax qualified, and other compensation.

Data Element	Data Definition
<b>Legal Entity Address</b>	The awardee or recipient's legal business address where the office represented by the Unique Entity Identifier (as registered in the System for Award Management) is located. The address is made up of five components: Address Lines 1 and 2, City, State Code, and ZIP+4 or Postal Code.
<b>Legal Entity Congressional District</b>	The U.S. congressional district in which the awardee or recipient is located. This is not a required data element for non-U.S. addresses.
<b>Legal Entity Country Code</b>	Code for the country in which the awardee or recipient is located, using the ISO 3166-1 Alpha-3 Geopolitical, Entities, Names, Codes (GENC) Profile and not the codes listed for those territories and possessions of the U.S. already identified as "states."
<b>Legal Entity Country Name</b>	The name corresponding to the Country Code.
<b>Ultimate Parent Legal Entity Name</b>	The name of the ultimate parent of the awardee or recipient. Currently, the name is from the global parent DUNS® number.
<b>Ultimate Parent Unique Identifier</b>	The unique identification number for the ultimate parent of an awardee or recipient. Currently the identifier is the 9-digit number maintained by Dun & Bradstreet as the global parent DUNS® number.

### Awarding Entity Data Standards

These data elements describe the characteristics of the entity that made the award.

Data Element	Data Definition
<b>Awarding Agency Code</b>	A department or establishment of the government as used in the Treasury Account Fund Symbol (TAFS).
<b>Awarding Agency Name</b>	The name associated with a department or establishment of the government as used in the Treasury Account Fund Symbol (TAFS).
<b>Awarding Office Code</b>	Identifier of the office or level n organization that awarded, executed, or is otherwise responsible for the transaction.
<b>Awarding Office Name</b>	Name of the office or level n organization that awarded, executed, or is otherwise responsible for the transaction.
<b>Awarding Sub Tier Agency Code</b>	Identifier of the level 2 organization that awarded, executed, or is otherwise responsible for the transaction.
<b>Awarding Sub Tier Agency Name</b>	Name of the level 2 organization that awarded, executed, or is otherwise responsible for the transaction.

### Funding Entity Data Standards

These data elements describe the characteristics of the entity that provided the funding for an award.

Data Element	Data Definition
<b>Funding Agency Code</b>	The 3-digit common government-wide accounting classification (CGAC) agency code of the department or establishment of the government that provided the preponderance of the funds for an award and/or individual transactions related to an award.
<b>Funding Agency Name</b>	Name of the department or establishment of the government that provided the preponderance of the funds for an award and/or individual transactions related to an award.
<b>Funding Office Code</b>	Identifier of the level n organization that provided the preponderance of the funds obligated by this transaction.
<b>Funding Office Name</b>	Name of the level n organization that provided the preponderance of the funds obligated by this transaction.
<b>Funding Sub Tier Agency Code</b>	Identifier of the level 2 organization that provided the preponderance of the funds obligated by this transaction.
<b>Funding Sub Tier Agency Name</b>	Name of the level 2 organization that provided the preponderance of the funds obligated by this transaction.

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## Appendix C – CIGIE’S DATA Act Anomaly Letter

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CIGIE’s DATA Act Anomaly Letter, submitted to the Senate Committee on Homeland Security and Government Affairs and the House Committee on Oversight and Government Reform.



December 22, 2015

The Honorable Ron Johnson  
Chairman  
The Honorable Thomas Carper  
Ranking Member  
Committee on Homeland Security  
and Governmental Affairs  
United States Senate  
Washington, D.C.

The Honorable Jason Chaffetz  
Chairman  
The Honorable Elijah Cummings  
Ranking Member  
Committee on Oversight and Government Reform  
U.S. House of Representatives  
Washington, D.C.

Dear Mr. Chairmen and Ranking Members:

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) recognizes and appreciates your leadership on issues of Government transparency and accountability. In particular, we believe the enactment last year of the Digital Accountability and Transparency Act of 2014 (DATA Act) will significantly improve the quality of Federal spending data available to Congress, the public, and the accountability community if properly implemented. To make sure this happens, the DATA Act provides for strong oversight by way of the Federal Inspectors General and the Government Accountability Office (GAO). In particular, the DATA Act requires a series of reports from each to include, among other things, an assessment of the completeness, timeliness, quality, and accuracy of data submitted by agencies under the DATA Act.

I am writing this letter on behalf of CIGIE to inform you of an important timing anomaly with the oversight requirement for Inspectors General in the DATA Act. Your staffs have been briefed on this timing anomaly, which affects the first Inspector General reports required by the DATA Act. Specifically, the first Inspector General reports are due to Congress in November 2016. However, the agencies we oversee are not required to submit spending data in compliance with the DATA Act until May 2017. As a result, Inspectors General would be unable to report on the spending data submitted under the Act, as this data will not exist until the following year. This anomaly would cause the body of reports submitted by the Inspectors General in November 2016 to be of minimal use to the public, the Congress, the Executive Branch, and others.

To address this reporting date anomaly, the Inspectors General plan to provide Congress with their first required reports in November 2017, a one-year delay from the due date in statute, with subsequent reports following on a two-year cycle, in November 2019 and November 2021. We believe that moving the due dates back one year will enable the Inspectors General to meet the

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

Page 2

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

Although we think the best course of action is to delay the Inspector General reports, CIGIE is encouraging the Federal Inspector General Community to undertake DATA Act “readiness reviews” at their respective agencies well in advance of the first November 2017 report. Through a working group, CIGIE has developed guidance for these reviews. I am pleased to report that several Inspectors General have already begun reviews at their respective agencies, and many Inspectors General are planning to begin reviews in the near future. We believe that these reviews, which are in addition to the specific oversight requirements of the Act, will assist all parties in helping to ensure the success of the DATA Act implementation.

We have kept GAO officials informed about our plan to delay the first Inspector General reports for one year, which they are comfortable with, and our ongoing efforts to help ensure early engagement through Inspector General readiness reviews.

Should you or your staffs have any questions about our approach or other aspects of our collective DATA Act oversight activities, please do not hesitate to contact me at (202) 514-3435.

Sincerely,

A handwritten signature in blue ink, appearing to read "Michael E. Horowitz".

Michael E. Horowitz  
Chair, Council of the Inspectors General on Integrity and Efficiency  
Inspector General, U.S. Department of Justice

cc: The Honorable David Mader, Controller, OMB  
The Honorable Gene Dodaro, Comptroller General, GAO

## Appendix D – Comparative Results Table

The table below identifies the error rate by data element from the Fiscal Year 2019 and the current Fiscal Year 2021 audit results. The information is being provided for illustrative purposes only and may not necessarily be indicative of actual percent change based on differences in testing procedures such as population size, sample methodology, quarter tested, file tested, and changes to data definition standards.

GSA's Comparative Results for Data Elements <i>Based on Accuracy Error Rate in Descending Order</i>		Sample Error Rate		
DAIMS Element #	Data Element Name	2021 %	2019 %	% Change
6	Legal Entity Congressional District	75.00	5.41	1286.32
30	Primary Place of Performance Address	25.38	21.32	19.04
4	Ultimate Parent Legal Entity Name	10.05	6.25	60.80
3	Ultimate Parent Unique Identifier	8.13	0.85	856.47
36	Action Type	7.29	0.63	1057.14
14	Current Total Value of Award	6.74	15.91	(57.64)
5	Legal Entity Address	6.70	8.52	(21.36)
31	Primary Place of Performance Congressional District	5.73	11.01	(47.96)
15	Potential Total Value of Award	4.78	10.80	(55.74)
17	NAICS Code	4.78	7.39	(35.32)
18	NAICS Description	4.78	7.39	(35.32)
23	Award Modification/Amendment Number	4.71	22.22	(78.80)
22	Award Description	4.31	20.45	(78.93)
1	Awardee/Recipient Legal Entity Name	3.83	1.14	235.96
2	Awardee/Recipient Unique Identifier	3.83	0.00	-
25	Action Date	3.83	11.65	(67.12)
27	Period of Performance Current End Date	3.68	10.72	(65.67)
28	Period of Performance Potential End Date	3.66	10.72	(65.86)
24	Parent Award ID Number	3.64	3.11	17.04
32	Primary Place of Performance Country Code	3.63	4.34	(16.36)
33	Primary Place of Performance Country Name	3.63	4.34	(16.36)
16	Award Type	3.38	4.61	(26.68)
26	Period of Performance Start Date	3.35	16.48	(79.67)
163	National Interest Action	3.35	NA	NA
13	Federal Action Obligation	2.88	5.68	(49.30)

GSA's Comparative Results for Data Elements <i>Based on Accuracy Error Rate in Descending Order</i>		Sample Error Rate		
DAIMS Element #	Data Element Name	2021 %	2019 %	% Change
7	Legal Entity Country Code	2.87	0.00	-
8	Legal Entity Country Name	2.87	0.00	-
34	Award ID Number (PIID/FAIN)	2.87	0.00	-
38	Funding Agency Name	2.87	0.00	-
39	Funding Agency Code	2.87	0.00	-
40	Funding Sub Tier Agency Name	2.87	0.28	925.00
41	Funding Sub Tier Agency Code	2.87	0.28	925.00
42	Funding Office Name	2.87	0.85	237.65
43	Funding Office Code	2.87	1.14	151.75
44	Awarding Agency Name	2.87	0.00	-
45	Awarding Agency Code	2.87	0.00	-
46	Awarding Sub Tier Agency Name	2.87	0.00	-
47	Awarding Sub Tier Agency Code	2.87	0.00	-
48	Awarding Office Name	2.87	0.28	925.00
49	Awarding Office Code	2.87	0.57	403.51
24	Parent Award ID Number (File C)	2.25	3.08	(26.95)
34	Award ID Number (PIID) (File C)	1.10	0.00	-
29	Ordering Period End Date	0.00	55.00	(100.00)
50	Object Class	0.00	0.57	(100.00)
51	Appropriations Account	0.00	0.57	(100.00)
53	Obligation	0.00	24.43	(100.00)
56	Program Activity	0.00	0.85	(100.00)
57	Outlay (Gross Outlay Amount By Award CPE44) 45	0.00	NA	NA
430	Disaster Emergency Fund Code	0.00	NA	NA



## Appendix E – Standardized Data Element Reporting

GSA's data element results listed in descending order by accuracy error rate percentage: accuracy (A), completeness (C), and timeliness (T) (see **Finding 1**).

GSA's Results for Data Elements in Descending Order by Accuracy Error Rate		Sample Error Rate		
DAIMS Element #	Data Element Name	A %	C %	T %
6	Legal Entity Congressional District	75	74	4
30	Primary Place of Performance Address	25	4	4
4	Ultimate Parent Legal Entity Name	10	3	4
3	Ultimate Parent Unique Identifier	8	3	4
36	Action Type	7	6	7
14	Current Total Value of Award	7	3	4
5	Legal Entity Address	7	3	4
31	Primary Place of Performance Congressional District	6	4	4
15	Potential Total Value of Award	5	3	4
17	NAICS Code	5	3	4
18	NAICS Description	5	3	4
23	Award Modification/Amendment Number	5	4	5
22	Award Description	4	3	4
1	Awardee/Recipient Legal Entity Name	4	3	4
2	Awardee/Recipient Unique Identifier	4	3	4
25	Action Date	4	3	4
27	Period of Performance Current End Date	4	3	4
28	Period of Performance Potential End Date	4	3	4
24	Parent Award ID Number	4	4	5
32	Primary Place of Performance Country Code	4	4	4
33	Primary Place of Performance Country Name	4	4	4
16	Award Type	3	3	4
26	Period of Performance Start Date	3	3	4
163	National Interest Action	3	3	4
13	Federal Action Obligation	3	3	4
7	Legal Entity Country Code	3	3	4
8	Legal Entity Country Name	3	3	4
34	Award ID Number (PIID/FAIN)	3	3	4
38	Funding Agency Name	3	3	4
39	Funding Agency Code	3	3	4
40	Funding Sub Tier Agency Name	3	3	4



GSA's Results for Data Elements <i>in Descending Order by Accuracy Error Rate</i>		Sample Error Rate		
DAIMS Element #	Data Element Name	A %	C %	T %
41	Funding Sub Tier Agency Code	3	3	4
42	Funding Office Name	3	3	4
43	Funding Office Code	3	3	4
44	Awarding Agency Name	3	3	4
45	Awarding Agency Code	3	3	4
46	Awarding Sub Tier Agency Name	3	3	4
47	Awarding Sub Tier Agency Code	3	3	4
48	Awarding Office Name	3	3	4
49	Awarding Office Code	3	3	4
24	Parent Award ID Number (File C)	2	0	0
34	Award ID Number (PIID) (File C)	1	0	0
29	Ordering Period End Date	0	0	0
50	Object Class	0	0	0
51	Appropriations Account	0	0	0
53	Obligation	0	0	0
56	Program Activity	0	0	0
57	Outlay (Gross Outlay Amount By Award CPE44) 45	0	0	0
430	Disaster Emergency Fund Code	0	0	0

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## Appendix F – GSA Comments

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Office of the Chief Financial Officer

November 1, 2021

MEMORANDUM FOR      BYRON BUSTOS  
ASSOCIATE DEPUTY ASSISTANT INSPECTOR  
GENERAL FOR AUDITING (JA-R)

FROM:                      GERARD BADORREK  
CHIEF FINANCIAL OFFICER (B)

DocuSigned by:  
A handwritten signature in blue ink, appearing to read "Gerard Badorrek".  
BUSTOS100230E14B5...

SUBJECT: Response to OIG Draft Report on the "Audit of the Completeness,  
Accuracy, Timeliness, and Quality of GSA's 2021 DATA Act Submission"  
(A210023)

The Office of the Chief Financial Officer (OCFO) appreciates the opportunity to comment on the above draft audit report. OCFO has reviewed the report and agrees fully with OIG's Findings #1 and #2 but disagrees with Finding #3.

GSA disagrees with Finding #3 that "GSA failed to disclose summary-level data limitations in its Senior Accountable Official's statement in certifying its first quarter of Fiscal Year 2021 DATA Act Submission." GSA, in the applicable quarterly Senior Accountable Official (SAO) statement, stated:

"The GSA File B submission ... continues to display warnings due to nine invalid Program Activity Code and Name combinations and 24 records with invalid Sub Object Class. We are working with the GSA Office of Budget to update the Program Activity listing during the next scheduled update in MAX."

In the report, the OIG stated:

"In our analysis, we evaluated the DATA Act Broker- generated warning reports for GSA's first quarter of Fiscal Year 2021 DATA Act submission and found warnings flagged in both cross- file warning reports for Files A and B. We tested and reconciled Files A and B and confirmed the misalignment of approximately \$140 million between the two files."

The OIG concludes, solely on the basis of GSA not explicitly mentioning in the SAO certification that the misalignment totaled \$140 million, that GSA's internal control measures were ineffective, resulting in data limitations that were not disclosed.

U.S. General Services Administration  
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GSA does not agree that its DATA Act reporting internal controls are ineffective nor that they were the cause of the supposed omission in the SAO certification. On the contrary, GSA's internal controls enabled the SAO to correctly identify the misalignment of data and its cause: nine invalid Program Activity Codes and Name combinations (which have since been corrected).

The SAO certification disclosed the specific warnings of these data limitations but did not include the dollar amount of the identified discrepancy between Files A and B. The governing guidance<sup>1</sup> refers only to requiring a "categorical explanation" in situations like these, not specifically what information that explanation should include.

Regarding the OIG's recommendation to strengthen internal controls in GSA's Data Quality Plan, GSA agrees that there is always room for improvement to internal controls, as a general principle. However, the internal controls in GSA's Data Quality Plan proved to be effective at ensuring that GSA identified and disclosed summary-level data limitations. Going forward, GSA will include in its SAO certification the amounts of any significant misalignment between data files, to more fully explain any summary-level data limitations.

Should you have any questions, please contact me at 202-603-1429 or [stephen.brockelman@gsa.gov](mailto:stephen.brockelman@gsa.gov). Thank you.

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<sup>1</sup> OMB Memorandum M-17-04, *Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability* (November 4, 2016)

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## ***Appendix G – Report Distribution***

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GSA Administrator (A)

GSA Deputy Administrator (AD)

Chief Financial Officer (B)

Acting Deputy Chief Financial Officer (B)

Chief of Staff (B)

Deputy Chief of Staff (B)

Chief Administrative Services Officer (H)

Office of Audit Management and Accountability (BA)

Assistant Inspector General for Auditing (JA)

Director, Audit Planning, Policy, and Operations Staff (JAO)