



UNITED STATES
NUCLEAR REGULATORY COMMISSION
WASHINGTON, D.C. 20555-0001

**OFFICE OF THE
INSPECTOR GENERAL**

November 7, 2019

MEMORANDUM TO: Margaret M. Doane
Executive Director for Operations

Maureen E. Wylie
Chief Financial Officer

FROM: Dr. Brett M. Baker */RA/*
Assistant Inspector General for Audits

SUBJECT: AUDIT OF NRC'S COMPLIANCE WITH THE DIGITAL
ACCOUNTABILITY AND TRANSPARENCY ACT OF 2014
(DATA ACT) (OIG-20-A-03)

The Office of the Inspector General (OIG) contracted CliftonLarsonAllen (CLA) to conduct an independent audit of NRC's implementation of DATA Act of 2014. Attached is CLA's audit report titled *Audit of NRC's Compliance with the Digital Accountability and Transparency Act. Of 2014 for Fiscal Year 2019*. The objective of this audit was to assess (1) the completeness, accuracy, timeliness and quality of NRC's fiscal year (FY) 2019, first quarter financial and award data submitted for publication on USASpending.gov, and (2) NRC's implementation and use of the Government-wide financial data standards established by Office of Management and Budget (OMB) and the U.S. Department of the Treasury (Treasury). The findings and conclusions presented in this report are the responsibility of CLA. OIG's responsibility is to provide adequate oversight of the contractor's work in accordance with Generally Accepted Government Auditing Standards (GAGAS).

The report presents the results of the audit. Following the exit conference, agency staff indicated that they had no formal comments for the inclusion in this report.

CLA found that the NRC's submission at the summary-level and linkages was timely and complete for FY 2019, Quarter 1. Additionally, CLA determined that the quality of NRC's data was considered of higher quality overall. However, the audit identified areas that need improvement.

Please provide information on actions taken or planned on each of the recommendation(s) within 30 calendar days of the date of this memorandum. Actions taken or planned are subject to OIG followup as stated in Management Directive 6.1. We appreciate the cooperation extended to us by members of your staff during the audit. If you have any question or comments about our report, please contact me at (301) 415-5915 or Eric Rivera, Team Leader, at (301) 415-7032.



CliftonLarsonAllen LLP
CLAconnect.com

Nuclear Regulatory Commission

Performance Audit Report NRC's Compliance under the Digital Accountability and Transparency (DATA) Act of 2014

Fiscal Year 2019, First Quarter, DATA Act Submission

**Prepared by:
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November 4, 2019

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INDEPENDENT AUDITORS' REPORT

Inspector General
United States Nuclear Regulatory Commission

The Nuclear Regulatory Commission (NRC) is required to submit quarterly financial and award data for publication on USASpending.gov in compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act). The United States Nuclear Regulatory Commission (NRC) Office of Inspector General (OIG) contracted with CliftonLarsonAllen LLP (CLA), an independent certified public accounting firm, to conduct a performance audit on NRC's compliance under the DATA Act. This report represents the results of our performance audit of the NRC's compliance under the DATA Act. The objectives of this performance audit are to assess (1) the completeness, accuracy, timeliness and quality of NRC's fiscal year (FY) 2019, first quarter financial and award data submitted for publication on USASpending.gov, and (2) NRC's implementation and use of the Government-wide financial data standards established by Office of Management and Budget (OMB) and the U.S. Department of the Treasury (Treasury).

We conducted our performance audit in accordance with auditing standards generally accepted in the United States of America, as applicable to performance audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform our 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.

Our audit found that NRC's FY 2019, Quarter 1 submission at the summary-level data and linkages for Files A, B, and C was timely, complete, and generally accurate. We also determined that the quality of NRC's data was considered of higher quality overall; although we found errors in record-level data and linkages between Files C and D1, and errors in record-level data elements tested for completeness, accuracy, and timeliness. In addition, NRC implemented and used the Government-wide financial data standards in accordance with the standards established by OMB and Treasury.

We provided a discussion draft report to NRC on October 28, 2019. An exit conference was held subsequently with NRC on November 4, 2019. After reviewing the discussion draft, NRC management provided comments that have been incorporated into this report, as appropriate. NRC management stated their agreement with the results and recommendation in this report and opted not to provide formal comments for inclusion in this report.

Our work did not include an assessment of the sufficiency of internal control over financial reporting or other matters not specifically outlined in the enclosed report. CLA cautions that projecting the results of our performance audit to future periods is subject to the risks that conditions may materially change from their current status. The information included in this report was obtained from NRC on or before November 4, 2019. We have no obligation to update our report or to revise the information contained herein to reflect events and transactions occurring subsequent to October 18, 2019.

The purpose of this audit report is to report on NRC's FY 2019, Quarter 1, financial and award data for publication on USASpending.gov in compliance with the DATA Act, and is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP
Arlington, VA
November 4, 2019

ABBREVIATIONS AND SHORT REFERENCES

Award ID	Award Identification
CLA	CliftonLarsonAllen LLP
CIGIE	Council of the Inspectors General on Integrity and Efficiency
DAIMS	DATA Act Information Model Schema
DATA Act	Digital Accountability and Transparency Act of 2014
NRC	Nuclear Regulatory Commission
DQP	Data Quality Plan
FABS	Financial Assistance Broker Submission
FAEC	Federal Audit Executive Council
FAIN	Financial Assistance Identifier Number
FAR	Federal Acquisition Regulation
FFATA	Federal Funding Accountability and Transparency Act of 2006
FFMIA	Federal Financial Management Improvement Act of 1996
FPDS-NG	Federal Procurement Data System – Next Generation
FSRS	FFATA Sub-award Reporting System
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
GSA	General Services Administration
GTAS	Government-wide Treasury Account Symbol
IDD	Interface Definition Document
IDV	Indefinite Delivery Vehicles
IG	Inspector General
IGT	Intragovernmental Transactions
OMB	Office of Management and Budget
PIID	Procurement Instrument Identifier Number
POP	Period of Performance
PMO	Program Management Office
RSS	Reporting Submission Specification
SAM	System for Award Management
SAO	Senior Accountable Official
SOC	Service Organization Controls
TAS	Treasury Account Symbol
Treasury	Department of the Treasury
URI	Unique Record Identifiers
USSGL	United States Standard General Ledger
Working Group	FAEC DATA Act Working Group

I. OBJECTIVES

The objectives of our performance audit were to assess the:

- (1) completeness, accuracy, timeliness and quality of the fiscal year (FY) 2019, first quarter financial and award data submitted by NRC for publication on USASpending.gov, and
- (2) NRC'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).

II. BACKGROUND

The DATA Act, in part, requires Federal agencies to report financial and award data in accordance with the established Government-wide financial data standards. In May 2015, the OMB and Treasury published 57 data definition standards (commonly referred to as data elements) and required Federal agencies to report financial and award data in accordance with these standards for DATA Act reporting starting in January 2017. Subsequently, and in accordance with the DATA Act, Treasury began displaying Federal agencies' data on USASpending.gov for taxpayers and policy makers in May 2017.

The DATA Act also requires the IG of each Federal agency to audit a statistically valid sample of the spending data submitted by its Federal agency and to submit to Congress a publicly available report assessing the completeness, accuracy, timeliness, and quality of the data sampled; and the implementation and use of the Government-wide financial data standards by the Federal agency.

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) identified a timing anomaly with the oversight requirement contained in the DATA Act. That is, the first IG reports were due to Congress in November 2016; however, Federal agencies were not required to report spending data until May 2017. To address this reporting date anomaly, the IGs provided Congress with their first required reports by November 8, 2017, 1-year after the statutory due date, with two subsequent reports to be submitted following on a 2-year cycle. On December 22, 2015, CIGIE's chair issued a letter detailing the strategy for dealing with the IG reporting date anomaly and communicated the strategy to the Senate Committee on Homeland Security and Governmental Affairs and the House Committee on Oversight and Government Reform. The CIGIE's letter memorializing this strategy can be found in Appendix V.

During the 2017 testing and reporting period, IGs employed varying methods for meeting the requirements set forth in the DATA Act. For example, the data the IGs used to select and review sample transactions varied based on the data availability and the type of engagement performed by the respective IGs. Comparing and compiling the information from all IG reports was difficult for stakeholders. Of the IG reports reviewed by GAO; approximately 72 percent of IGs did not find agency data to be complete, timely, accurate, or of quality. In addition, during 2017, IGs identified government-wide issues with Treasury's DATA Act Broker, which impacted the testing results of the IGs. IGs, GAO, OMB, Treasury, agencies, and Congress found many lessons to be

learned following the 2017 engagements. The CIGIE Federal Audit Executive Council (FAEC) Working Group compiled a listing of these lessons learned and came together to revise the *CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act*, referred to as the IG Guide. The revisions to the IG Guide address the concerns and ensure future IG audits are comparable, useful, and meet the requirements of the DATA Act. In consultation with GAO, as required by the DATA Act, the Working Group developed the IG Guide to set a baseline framework for the required reviews performed by the IG community and to foster a common methodology for performing these mandates. The IG Guide was updated for the second required report, due November 8, 2019, and may again be updated for the subsequent report due November 2021, based on feedback from the IG community, GAO, and other stakeholders.

Appendix IV briefly describes the data submission requirements under the DATA Act implementing guidance from the Treasury, OMB, and the IG guide.

III. RESULTS OF AUDIT

Our audit found that NRC's FY 2019, Quarter 1 submission at the summary-level data and linkages for Files A, B, and C was timely, complete, and generally accurate. We also determined that the quality of NRC's data was considered of higher quality overall; although we found errors in record-level data linkages between Files C and D1, and errors in record-level data elements tested for completeness, accuracy, and timeliness. In addition, NRC implemented and used the Government-wide financial data standards in accordance with the standards established by OMB and Treasury.

A. Timeliness of the Data Act Submission

We evaluated NRC's DATA Act submission to Treasury DATA Act Broker and determined that the submission was timely. We verified that NRC certified its submission in the Treasury DATA Act Broker on March 20, 2019, the submission due date.

B. Completeness of the Data Act Submission – Reconciling Summary-Level Data and Linkages for Files A and B

We performed reconciliation of summary-level data and linkages for Files A and B and found NRC's submission to be complete. Completeness of the agency submission is defined as: transactions and events that should have been recorded are recorded in the proper period.

To assess completeness of File A, we verified that File A includes all Treasury Account Symbols (TAS) from which funds were obligated as reflected in the Government-wide TAS (GTAS) SF-133 without Error. All summary-level data from File A matched the GTAS SF-133 data elements. NRC has 3 TASs with a no-year (X) fund, and 13 TASs with two-year fund for a total of 16 TASs.

To assess completeness of File B, we compared the data in File B to the TASs listed in File A and verified that all TASs in File A are accounted for in File B without Error. We verified that the totals

of File A and B were equal, and all object class codes from File B match the codes defined in Section 83 of OMB Circular A-11.¹

C. Completeness of File C and its Suitability for Sampling

File C links to File B through the TAS, object class, and program activity data elements. We assessed this linkage by tracing these elements from File C to File B to ensure they exist in File B. We found that File C is complete and suitable for sampling.

D. Record-Level Data and Linkages for Files C and D1²

File C links to File D1 by the Award Identification (Award ID) Number. We assessed the linkage between the File C and File D1 to ensure that all Award ID Numbers that exist in File C, exist in File D1 and vice-versa.

We tested the linkages between File C and File D1 by matching the Procurement Instrument Identifier Numbers (PIIDs)³ and Parent Award IDs, and found at the File C population level, there were five contracts that did not have a corresponding transaction in File D1. On the 158 records selected for testing data elements, we also found 5 records did not have a corresponding record in File D1:

- a. For two records selected, the transactions were contract actions and the data were properly reported in File C but were not in File D1 because the update to FPDS-NG had not been completed. FAR Part 4.604 requires that all procurement award data elements within File D1 be reported in FPDS-NG within 3 business days after contract award.
- b. Three records from November 2018 were processed to close out an outstanding obligation. The close out action was made directly in the accounting system to deobligate the remaining balance of the contract, and bypassed the procurement system. The original contract was closed in October, 2013. FPDS-NG records cannot be re-opened for any adjustments once the award is closed, including adding modifications. A record for the deobligation of \$0.01 cannot be created in FPDS-NG.

E. Data Element (DE) Analysis – Error Rates for Completeness, Accuracy and Timeliness

We selected 158 records in File C and tested 7,013 data elements for completeness, accuracy, and timeliness. The summary result of PIID testing is shown in Table 1:

¹ OMB A-11, Preparation, Submission, and Execution of the Budget (July 1, 2016); Section 83 of OMB A-11 can be found at https://obamawhitehouse.archives.gov/sites/default/files/omb/assets/a11_current_year/s83.pdf

² NRC did not have financial assistance awards in the first quarter of FY 2019, therefore, there was no record in File D2, financial assistance award.

³ PIIDs are the Award ID for procurement awards

Sample Record #	Total # Des	# Incomplete		# Inaccurate		# Untimely	
1	45	0	0.00%	7	15.56%	0	0.00%
2	42	0	0.00%	0	0.00%	0	0.00%
3	42	0	0.00%	0	0.00%	0	0.00%
4	45	0	0.00%	2	4.44%	0	0.00%
5	45	0	0.00%	1	2.22%	0	0.00%
6	45	0	0.00%	1	2.22%	0	0.00%
7	42	0	0.00%	0	0.00%	0	0.00%
8	45	0	0.00%	5	11.11%	0	0.00%
9	45	0	0.00%	1	2.22%	0	0.00%
10	45	0	0.00%	3	6.67%	0	0.00%
11	45	0	0.00%	5	11.11%	0	0.00%
12	43	0	0.00%	1	2.33%	0	0.00%
13	43	0	0.00%	1	2.33%	0	0.00%
14	45	0	0.00%	5	11.11%	0	0.00%
15	43	0	0.00%	1	2.33%	0	0.00%
16	43	0	0.00%	0	0.00%	0	0.00%
17	45	0	0.00%	1	2.22%	0	0.00%
18	45	0	0.00%	1	2.22%	0	0.00%
19	45	0	0.00%	5	11.11%	0	0.00%
20	45	0	0.00%	1	2.22%	0	0.00%
21	43	0	0.00%	1	2.33%	0	0.00%
22	43	0	0.00%	1	2.33%	0	0.00%
23	45	0	0.00%	1	2.22%	0	0.00%
24	45	0	0.00%	2	4.44%	0	0.00%
25	45	0	0.00%	1	2.22%	0	0.00%
26	42	0	0.00%	2	4.76%	0	0.00%
27	42	0	0.00%	0	0.00%	0	0.00%
28	43	0	0.00%	1	2.33%	0	0.00%
29	42	0	0.00%	1	2.38%	0	0.00%
30	44	0	0.00%	1	2.27%	0	0.00%
31	46	0	0.00%	1	2.17%	0	0.00%
32	45	0	0.00%	5	11.11%	0	0.00%
33	45	0	0.00%	2	4.44%	0	0.00%
34	43	0	0.00%	3	6.67%	0	0.00%
35	45	0	0.00%	5	11.11%	0	0.00%
36	45	0	0.00%	5	11.90%	0	0.00%
37	45	0	0.00%	2	4.76%	0	0.00%
38	45	0	0.00%	1	2.33%	0	0.00%
39	45	0	0.00%	3	7.14%	0	0.00%
40	45	0	0.00%	5	11.36%	0	0.00%
41	45	0	0.00%	5	10.87%	0	0.00%

Sample Record #	Total # Des	# Incomplete		# Inaccurate		# Untimely	
42	44	0	0.00%	2	4.44%	0	0.00%
43	43	0	0.00%	1	2.22%	0	0.00%
44	45	0	0.00%	5	11.11%	0	0.00%
45	45	0	0.00%	2	4.44%	0	0.00%
46	44	0	0.00%	2	4.55%	0	0.00%
47	45	0	0.00%	4	8.89%	0	0.00%
48	42	0	0.00%	1	2.38%	0	0.00%
49	45	0	0.00%	2	4.44%	0	0.00%
50	43	0	0.00%	1	2.33%	0	0.00%
51	43	0	0.00%	1	2.33%	0	0.00%
52	45	0	0.00%	5	11.11%	0	0.00%
53	45	0	0.00%	1	2.22%	0	0.00%
54	45	0	0.00%	5	11.11%	0	0.00%
55	45	0	0.00%	1	2.22%	0	0.00%
56	45	0	0.00%	2	4.44%	0	0.00%
57	42	0	0.00%	1	2.38%	0	0.00%
58	42	0	0.00%	0	0.00%	0	0.00%
59	43	0	0.00%	1	2.33%	0	0.00%
60	45	0	0.00%	2	4.44%	0	0.00%
61	45	0	0.00%	5	11.11%	0	0.00%
62	45	0	0.00%	2	4.44%	0	0.00%
63	45	40	88.89%	40	88.89%	40	88.89%
64	45	0	0.00%	5	11.11%	0	0.00%
65	45	0	0.00%	2	4.44%	0	0.00%
66	44	0	0.00%	1	2.27%	0	0.00%
67	45	0	0.00%	3	6.67%	0	0.00%
68	45	0	0.00%	3	6.67%	0	0.00%
69	45	0	0.00%	2	4.44%	0	0.00%
70	45	0	0.00%	5	11.11%	0	0.00%
71	45	0	0.00%	5	11.11%	0	0.00%
72	45	0	0.00%	2	4.44%	0	0.00%
73	45	0	0.00%	0	0.00%	0	0.00%
74	45	0	0.00%	5	11.11%	0	0.00%
75	45	0	0.00%	5	11.11%	0	0.00%
76	45	0	0.00%	2	4.44%	0	0.00%
77	45	0	0.00%	5	11.11%	0	0.00%
78	45	0	0.00%	2	4.44%	0	0.00%
79	45	0	0.00%	1	2.22%	0	0.00%
80	42	0	0.00%	1	2.38%	0	0.00%
81	45	0	0.00%	5	11.11%	0	0.00%
82	45	0	0.00%	5	11.11%	0	0.00%

Sample Record #	Total # Des	# Incomplete		# Inaccurate		# Untimely	
83	45	0	0.00%	2	4.44%	0	0.00%
84	45	0	0.00%	2	4.44%	0	0.00%
85	45	0	0.00%	2	4.44%	0	0.00%
86	45	0	0.00%	1	2.22%	0	0.00%
87	45	0	0.00%	5	11.11%	0	0.00%
88	42	0	0.00%	0	0.00%	0	0.00%
89	46	40	86.96%	41	89.13%	40	86.96%
90	45	0	0.00%	3	6.67%	0	0.00%
91	45	0	0.00%	2	4.44%	0	0.00%
92	45	0	0.00%	5	11.11%	0	0.00%
93	45	0	0.00%	5	11.11%	0	0.00%
94	44	0	0.00%	0	0.00%	0	0.00%
95	45	0	0.00%	2	4.44%	0	0.00%
96	43	0	0.00%	0	0.00%	0	0.00%
97	43	0	0.00%	0	0.00%	0	0.00%
98	45	0	0.00%	1	2.22%	0	0.00%
99	43	0	0.00%	0	0.00%	0	0.00%
100	44	0	0.00%	2	4.55%	0	0.00%
101	46	40	86.96%	41	89.13%	40	86.96%
102	43	0	0.00%	1	2.33%	0	0.00%
103	45	0	0.00%	5	11.11%	0	0.00%
104	43	0	0.00%	1	2.33%	0	0.00%
105	45	0	0.00%	1	2.22%	0	0.00%
106	45	0	0.00%	5	11.11%	0	0.00%
107	45	0	0.00%	2	4.44%	0	0.00%
108	46	40	86.96%	41	89.13%	40	86.96%
109	45	0	0.00%	2	4.44%	0	0.00%
110	45	0	0.00%	5	11.11%	0	0.00%
111	45	0	0.00%	5	11.11%	0	0.00%
112	45	0	0.00%	5	11.11%	0	0.00%
113	45	0	0.00%	3	6.67%	0	0.00%
114	45	0	0.00%	2	4.44%	0	0.00%
115	45	0	0.00%	1	2.22%	0	0.00%
116	45	0	0.00%	2	4.44%	0	0.00%
117	45	0	0.00%	5	11.11%	0	0.00%
118	45	0	0.00%	4	8.89%	0	0.00%
119	45	0	0.00%	2	4.44%	0	0.00%
120	45	0	0.00%	5	11.11%	0	0.00%
121	45	0	0.00%	1	2.22%	0	0.00%
122	45	0	0.00%	5	11.11%	0	0.00%
123	45	0	0.00%	5	11.11%	0	0.00%

Sample Record #	Total # Des	# Incomplete		# Inaccurate		# Untimely	
124	45	0	0.00%	5	11.11%	0	0.00%
125	45	0	0.00%	5	11.11%	0	0.00%
126	43	0	0.00%	1	2.33%	0	0.00%
127	42	0	0.00%	0	0.00%	0	0.00%
128	43	0	0.00%	1	2.33%	0	0.00%
129	45	0	0.00%	5	11.11%	0	0.00%
130	45	0	0.00%	11	24.44%	0	0.00%
131	43	0	0.00%	2	4.65%	0	0.00%
132	45	0	0.00%	1	2.22%	0	0.00%
133	44	0	0.00%	1	2.27%	0	0.00%
134	45	0	0.00%	11	24.44%	0	0.00%
135	45	0	0.00%	5	11.11%	0	0.00%
136	45	0	0.00%	5	11.11%	0	0.00%
137	43	0	0.00%	0	0.00%	0	0.00%
138	45	0	0.00%	1	2.22%	0	0.00%
139	43	0	0.00%	2	4.65%	0	0.00%
140	45	0	0.00%	2	4.44%	0	0.00%
141	43	0	0.00%	3	6.98%	0	0.00%
142	45	40	88.89%	40	88.89%	40	88.89%
143	45	0	0.00%	1	2.22%	0	0.00%
144	44	0	0.00%	0	0.00%	0	0.00%
145	43	0	0.00%	1	2.33%	0	0.00%
146	43	0	0.00%	1	2.33%	0	0.00%
147	45	0	0.00%	3	6.67%	0	0.00%
148	45	0	0.00%	2	4.44%	0	0.00%
149	45	0	0.00%	2	4.44%	0	0.00%
150	45	0	0.00%	1	2.22%	0	0.00%
151	45	0	0.00%	5	11.11%	0	0.00%
152	43	0	0.00%	0	0.00%	0	0.00%
153	45	0	0.00%	3	6.67%	0	0.00%
154	45	0	0.00%	3	6.67%	0	0.00%
155	43	0	0.00%	3	6.98%	0	0.00%
156	44	0	0.00%	3	6.82%	0	0.00%
157	43	0	0.00%	1	2.33%	0	0.00%
158	45	0	0.00%	5	11.11%	0	0.00%
Total DEs tested	7,013						
Total Errors		200		591		200	
Error Rate		2.85%		8.43%		2.85%	

Table 1: Summary Results of PIID Testing

See Appendix I for the NRC’s Results of Testing by Data Elements.

Completeness of the Data Elements

The overall error rate for the completeness of the data elements is 2.85%⁴. A data element is complete if the required data element that should have been reported was reported.

Accuracy of the Data Elements

The overall error rate for the accuracy of the data elements is 8.43%⁵. A data element is accurate when amounts and other data relating to recorded transactions have been recorded in accordance with the DATA Act Information Model Schema (DAIMS), Reporting Submission Specification (RSS), Interface Definition Document (IDD), and the online data dictionary, and agree with the authoritative source records.

Timeliness of the Data Elements

The overall error rate for the timeliness of the data elements is 2.85%⁶. A data element is timely when each of the required element that should have been reported, is reported in accordance with the reporting schedules defined by the procurement and financial, procurement, and financial assistance requirements (Federal Funding Accountability and Transparency Act (FFATA), Federal Acquisition Regulation (FAR), Federal Procurement Data System – Next Generation (FPDS-NG), Financial Assistance Broker Submission (FABS) and DAIMS).

F. Final Determination of the Quality of the Data Elements

The quality of the data elements was determined using the midpoint of the range of the proportion of errors (error rate) for completeness, accuracy and timelines. The highest of the three error rates was used as the determining factor of quality. Table 2 below provides the range of error in determining factor of quality.

Highest Error Rate	Quality Level
0 - 20 Percent	Higher
21 – 40 Percent	Moderate
41 Percent and above	Lower

Table 2: Range of Error and Quality Level

Based on our test and the highest error rate of 8.43%, we determined that the quality of NRC’s data is considered of higher quality.

G. Supplemental (non-projected) Reporting of the Results of the Testing

Data Element Analysis

DAIMS v1.3.1 provides reporting guidance that includes a listing of the data elements with specific instructions for federal agencies to submit content in the appropriate format. Also, this

⁴ Based on a 95% (exact) confidence level, the confidence interval is between 0.92% and 6.57%, precision is 2.8%.

⁵ Based on a 95% (exact) confidence level, the confidence interval is between 6.12% and 11.25%, precision is 2.6%.

⁶ Based on a 95% (exact) confidence level, the confidence interval is between 0.92% and 6.57%, precision is 2.8%.

guidance contains a listing of elements, with supporting metadata, that explain what data will be pulled from government-wide systems for procurement and sub-awards and from the Broker itself for financial assistance.

In analyzing the results of testing the 57 data elements for each of the 158 records, we found the following errors in the data elements that impacted the completeness, accuracy and timeliness of the data at the record level. NRC is not the source of all the 57 data elements tested. Some data elements are generated by the Broker system from third party sources such as SAM.gov and FPDS-NG. Table 4 distinguishes which errors in data elements are not attributable to NRC.

Error 1: For two (2) records, the legal entity per File D1 and SAM.gov did not agree. NRC explained the discrepancy was identified on 5/24/2019 internally. The vendor had changed its name, and the buyer refreshed the procurement system so its source system and SAM matched. However, to update FPDS-NG, a vendor novation modification needs to be completed.

Error 2: For fifty-five (55) records, the Ultimate Parent Name and Ultimate Parent Identifier per File D1 did not agree to the Ultimate Parent per SAM.gov. For fifty-three (53) of the records, the error was caused by the way General Services Administration (GSA) constructs File D1 and not within NRC's control. For two (2) of the records, the discrepancy was identified by the agency on 11/28/2018. This action was awarded in 2017 against the incorrect GSA contract number. To correct the error, NRC will exercise the option year (Mod 3) for the incorrect Parent Award ID because of the timing, and then create a new contract against the correct Parent Award for the remaining two option years.

Error 3: For two (2) records, the incorrect Parent Award ID was used to record a contract action. This error was for the same two records described in Error 2 above where the contract action was awarded in 2017 against the incorrect GSA contract number.

Error 4: For two (2) records, the incorrect vendor name and vendor ID was used to record a contract action. This error was for the same two records described in Error 2 above where the contract action was awarded in 2017 against the incorrect GSA contract number.

Error 5: For one (1) record, the current total value awarded per File D1 did not agree to the total value awarded per the procurement system. NRC explained that FPDS-NG incorrectly listed the amount of the award as \$245,445.96, when it should have been \$274,445.96. On 10/07/2019, a correction was processed in FPDS-NG to update the contract award value.

Error 6: For one (1) record, the potential total value of award per File D1 did not agree to the potential value of the award per the procurement system. NRC incorrectly listed the amount of the award as \$245,445.96 in FPDS-NG, when it should have been \$274,445.96. On 10/07/2019, a correction was processed in FPDS-NG to update the potential total contract award value. Errors 5 and 6 are related to the same one record.

Error 7: For sixty one (61) records, the NAICS code per File D1 did not agree to the NAICS code per the procurement system. NRC explained the NAICS codes per the procurement system is correct. The NAICS code in File D1 is being populated from the master award (an IDV). Since these task orders are created from an IDV, FPDS-NG references the code from the master contract. The NAICS code cannot be changed on the task order under the IDV. IDV contracts are large contracts

that include large scopes of work that can cover several NAICS codes. The NAICS code selected covers the majority of the work in the IDV, and a task order may have a different one.

Error 8: For one hundred twenty (120) records, the period of performance (POP) Start Date per File D1 did not agree to the POP start date per the contract file. We found that the POP start date data element in File D1 was populated using the Action Date instead of the POP Start Date.

Error 9: For one (1) record, the place of performance per File D1 did not agree to the place of performance per the contract file. NRC explained that the place of performance should be Arlington, TX as that is where the vendor is located. The place of performance in D1 represents the generic NRC HQ mailing address, which is the place of performance for the IDV under which this task order is issued.

Error 10: For sixty seven (67) records, the vendor address per File D1 and SAM.gov did not agree. NRC does not have the ability to update SAM.gov. It is the responsibility of the vendor to update SAM.gov.

Analysis of the Accuracy of the Dollar Value-Related Data Elements

Table 3 below shows the summary of errors pertaining to the accuracy of dollar value-related data elements. These amounts are not projectable, but will provide the stakeholders with information regarding data elements that are associated with dollar-value.

PIID/ FAIN	DATA Element Number	DATA Element Name	Accurate	Not Accurate	Not Applicable	Total Tested	Error Rate	Absolute Value of Errors
PIID	DE 53	Obligation	155	3	0	158	2%	\$100,542.93
PIID	DE 11	Federal Action Obligation	153	5	0	158	3%	\$100,542.94
PIID	DE 14	Current Total Value of Award	152	6	0	158	4%	\$119,542.94
PIID	DE 15	Potential Total Value of Award	152	6	0	158	4%	\$119,542.94
		Total	612	20	0	632		\$440,171.75

Table 3: Accuracy of Dollar Value-Related Data Elements

Analysis of Errors in Data Elements Not Attributable to NRC

Table 4 shows errors that were caused by an entity other than NRC. See Errors 2 (except for the two records as described in Error 2), 7, 8, 9, and 10 above.

PIID/FAIN	DATA Element		Attributed To
PIID	DE 26	Period of Performance Start Date	Treasury's DATA Act Broker extracting contract action date from FPDS-NG instead of contract start date
PIID	DE 17	NAICS Code	FPDS-NG extracting from master contract instead of individual task order
PIID	DE 3	Ultimate Parent Unique Identifier	FPDS-NG not extracting ultimate parent unique identifier from SAM.gov
PIID	DE 4	Ultimate Parent Legal Entity name	FPDS-NG not extracting ultimate parent name from SAM.gov
PIID	DE 5	Legal Entity Address	Vendor has not updated SAM.gov
PIID	DE 6	Legal Entity Congressional District	Vendor has not updated SAM.gov
PIID	DE 30	Primary Place of Performance Address	Unknown DATA Act Broker error

Table 4: Errors in Data Elements Not Attributable to NRC

- For DE 26 on the period of performance (POP) start date, this is a known error and discussed in FAEC DATA Act Working Group Frequently Asked Questions (FAQ) as of September 27, 2019. The FAQ’s response to question 27 states that “...Neither OMB nor Treasury DATA Act PMO has issued clarifying guidance or specific instructions on how to report POP start date for procurement awards. Therefore, agencies may record the initial award or the date of the modification, as outlined in their internal policies and procedures/practices.” NRC’s policy is to use the start date of the original contract.
- For DEs 17, NRC explained the NAICS codes per the procurement system is correct. The NAICS code in File D1 is being populated from the master (IDV) award. See more explanation in Error 7 above.
- For DE 3 and 4, the Broker system pulls from SAM.gov the immediate parent information and not the ultimate parent information when there are more than two layers of related parties. See more explanation in Error 2 above.
- For DEs 5 and 6, the vendor did not update SAM.gov. NRC’s contract file is correct, but File D1 is generated by pulling the data for this field from SAM.gov. See more explanation in Error 10 above.
- For DEs 30, NRC was not aware of the cause of error. The fields in FPDS-NG agree to the contract files per our audit. See more explanation in Error 9 above.

H. Implementation and Use of the Data Standards

We have evaluated NRC’s implementation and use of the government-wide financial standards for spending information as developed by OMB and Treasury. NRC has fully implemented and are using those data standards as defined by OMB and Treasury.

I. Status of Fiscal Year 2017 DATA Act Recommendations

We reviewed FY 2017 recommendations to evaluate NRC’s implementation of the corrective actions. NRC has implemented the recommendations made in FY 2017 Data Act report; however, as shown in the errors we noted in the FY 2019 testing, additional corrective actions are still needed.

FY 2017 Recommendations	Corrective Action Reviewed by CLA	Status of Finding
<ol style="list-style-type: none"> 1. Improve NRC’s documentation of policies and procedures for the SAO assurance statement, and 2. Improve NRC’s policies and procedures governing Broker submission warning messages. 	<ol style="list-style-type: none"> 1. NRC has implemented a series of policies and procedures for the SAO assurance statement, including attaching the SAO to the DATA Act submission 2. NRC has implemented a series of controls that include sampling File C records and tracing them to records in Files D1, D2, E, and F. 	<ol style="list-style-type: none"> 1. Closed 2. Closed

Table 5: Status of FY 2017 DATA Act Findings

J. Assessment of Internal Controls

The errors we identified in Sections D and G (except for Errors 2, 7, 8, 9, and 10) disclosed internal control deficiencies over DATA Act submission validation and reconciliation process of the data extracted from the Data Act Broker and its source system. Most of these errors were identified during the audit, and not identified by NRC’s quality control procedures prior to the SAO’s certification. NRC explained that corrective actions will be made in the subsequent reporting.

K. Recommendation:

1. We recommend that NRC enhance its internal control and detective procedures surrounding DATA Act submissions. Procedures should include reviewing all records in File C and verifying that they have corresponding transactions in Files D1 and D2. Additionally, NRC should consider increasing the size of samples selected for record level testing between Files C, D1, and D2.

IV. REPORT DISTRIBUTION

NRC Distribution

Executive Director for Operations
Office of Chief Finance Officer
Office of General Counsel

Non-NRC Distribution

United States Senate Committee on Homeland Security and Governmental Affairs
The Honorable Ron Johnson, Chairman
The Honorable Gary C. Peters, Ranking Member
340 Dirksen Senate Building
Washington, DC, 20510
202-224-4751

United States House Committee on Oversight and Government Reform
The Honorable Carolyn B. Maloney, Acting Chairwoman
The Honorable, Jim Jordan, Ranking Member
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Washington, DC, 20515
202-225-5051

United States Senate Committee on the Budget
The Honorable Mike Enzi, Chairman
The Honorable Bernie Sanders, Ranking Member
624 Dirksen Senate Office Building
Washington, DC 20510
202-224-0642

United States House Committee on the Budget
The Honorable John Yarmuth, Chairman
The Honorable Steve Womack, Ranking Member
204-E Cannon House Office Building
Washington, D.C. 20515
202-226-7200

GAO

Report electronically submitted to DATAActImplementation@gao.gov

Treasury OIG

Report electronically submitted to DATAAct@oig.treas.gov

APPENDICES

APPENDIX I – NRC’s RESULTS OF THE DATA ELEMENTS TEST

NRC’s results listed in descending order by accuracy error rate percentage.

File	DE Number	Data Element Name	Error Count			Error Rate ⁷		
			C	A	T	C	A	T
D1	DE 26	Period of Performance Start Date	5	125	5	3%	79%	3%
D1	DE 5	Legal Entity Address	5	72	5	3%	46%	3%
D1	DE 17	NAICS Code	5	69	5	3%	44%	3%
D1	DE 18	NAICS Description	5	61	5	3%	39%	3%
D1	DE 4	Ultimate Parent Legal Entity Name	5	60	5	3%	38%	3%
D1	DE 6	Legal Entity Congressional District	5	16	5	3%	10%	3%
D1	DE 3	Ultimate Parent Unique Identifier	5	8	5	3%	5%	3%
D1	DE 1	Awardee/Recipient Legal Entity Name	5	7	5	3%	4%	3%
D1	DE 2	Awardee/Recipient Unique Identifier	5	7	5	3%	4%	3%
D1	DE 24	Parent Award ID Number	5	7	5	3%	4%	3%
D1	DE 30	Primary Place of Performance Address	5	6	5	3%	4%	3%
D1	DE 31	Primary Place of Performance Congressional District	5	6	5	3%	4%	3%
D1	DE 14	Current Total Value of Award	5	6	5	3%	4%	3%
D1	DE 15	Potential Total Value of Award	5	6	5	3%	4%	3%
D1	DE 11	Federal Action Obligation	5	5	5	3%	3%	3%
D1	DE 16	Award Type	5	5	5	3%	3%	3%
D1	DE 22	Award Description	5	5	5	3%	3%	3%
D1	DE 23	Award Modification / Amendment Number	5	5	5	3%	3%	3%
D1	DE 25	Action Date	5	5	5	3%	3%	3%
D1	DE 27	Period of Performance Current End Date	5	5	5	3%	3%	3%
D1	DE 28	Period of Performance Potential End Date	5	5	5	3%	3%	3%
D1	DE 29	Ordering Period End Date	5	5	5	3%	3%	3%
D1	DE 32	Primary Place of Performance Country Code	5	5	5	3%	3%	3%
D1	DE 33	Primary Place of Performance Country Name	5	5	5	3%	3%	3%
D1	DE 34	Award ID Number	5	5	5	3%	3%	3%
D1	DE 36	Action Type	5	5	5	3%	3%	3%
D1	DE 38	Funding Agency Name	5	5	5	3%	3%	3%
D1	DE 39	Funding Agency Code	5	5	5	3%	3%	3%
D1	DE 40	Funding Sub Tier Agency Name	5	5	5	3%	3%	3%

⁷The percentages are rounded to a whole number.

File	DE Number	Data Element Name	Error Count			Error Rate ⁷		
			C	A	T	C	A	T
D1	DE 41	Funding Sub Tier Agency Code	5	5	5	3%	3%	3%
D1	DE 42	Funding Office Name	5	5	5	3%	3%	3%
D1	DE 43	Funding Office Code	5	5	5	3%	3%	3%
D1	DE 44	Awarding Agency Name	5	5	5	3%	3%	3%
D1	DE 45	Awarding Agency Code	5	5	5	3%	3%	3%
D1	DE 46	Awarding Sub Tier Agency Name	5	5	5	3%	3%	3%
D1	DE 47	Awarding Sub Tier Agency Code	5	5	5	3%	3%	3%
D1	DE 48	Awarding Office Name	5	5	5	3%	3%	3%
D1	DE 49	Awarding Office Code	5	5	5	3%	3%	3%
D1	DE 7	Legal Entity Country Code	5	5	5	3%	3%	3%
D1	DE 8	Legal Entity Country Name	5	5	5	3%	3%	3%
C	DE 53	Obligation	0	3	0	0%	2%	0%
C	DE 24	Parent Award ID Number	0	2	0	0%	1%	0%
C	DE 34	Award ID Number (PIID)	0	0	0	0%	0%	0%
C	DE 50	Object Class	0	0	0	0%	0%	0%
C	DE 51	Appropriations Account	0	0	0	0%	0%	0%
C	DE 56	Program Activity	0	0	0	0%	0%	0%
Overall Total			200	591	200	3%	8%	3%

APPENDIX II – SCOPE AND METHODOLOGY

Scope

The scope of this performance audit was fiscal year 2019, first quarter financial and award data NRC submitted for publication on USASpending.gov, and any applicable procedures, certifications, documentation, and controls to achieve this process.

We tested 158 out of 440 records reported in File C. NRC did not have Financial Assistance Award and therefore File D2 and File F did not contain records. Also, we did not assess the completeness, timeliness, accuracy, and quality of File E. File E contains additional awardee attribute information the broker extracts from SAM. Files E and F remain the responsibility of the awardee in accordance with the terms and conditions of Federal agreements; and the quality of this data remains the legal responsibility of the recipient. Therefore, agency senior accountable officials are not responsible for certifying the quality of File E and F data reported by awardees as these data are extracted from SAM and FSRS via the DATA Act broker system.

Methodology

We followed the audit methodology prescribed in the CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act, issued February 14, 2019, by the CIGIE FAEC DATA Act Working Group. General summary of audit procedures consistent with the IG Guide include:

- Obtained an understanding of any regulatory criteria related to NRC’s responsibilities to report financial and award data under the DATA Act;
- Reviewed NRC’s data quality plan;
- Assessed the internal and information system controls in place as they relate to the extraction of data from the source systems and the reporting of data to Treasury’s DATA Act Broker, in order to assess audit risk and design audit procedures;
- ☐ Reviewed and reconciled the fiscal year 2019, first quarter summary-level data submitted by the agency for publication on USASpending.gov;
- ☐ Reviewed the records from fiscal year 2019, first quarter financial and award data submitted by the agency for publication on USASpending.gov;
- ☐ Assessed the completeness, accuracy, timeliness, and quality of the financial and award data sampled; and
- Assessed NRC’s implementation and use of the 57 data elements/standards established by OMB and Treasury.

Sampling Methodology

Our sampling methodology was based on the guidance in Appendix 6, Technical Statistical Sampling Technique, of the IG Guide. The IG Guide (Section 560) indicated that the estimated

percentage of error rate in the population to be sampled will be determined based on the results of the November 2017 and subsequent testing of the DATA Act information, and additional information that the IG has accumulated related to the agency's internal controls and corrective actions from previous audits. If all error rates are less than 20%, then a 20% expected error rate should be used. CLA used the expected error rate of 20% based on the results of November 2017 DATA Act audit report. We statistically selected 158 records reported in File C out of 440 records using the following parameters to calculate our randomly selected sample size:

- ☐ Population size of 440 records
- ☐ Confidence level of 95%
- ☐ Expected error rate of 20%
- ☐ Sample precision of 5%

APPENDIX III – FEDERAL SPENDING TRANSPARENCY DATA STANDARDS

(57 standards)

Number⁸	Data Element	Data Standards
1	Appropriations Account	Account Level
2	Budget Authority Appropriated	Account Level
3	Object Class	Account Level
4	Obligation	Account Level
5	Other Budgetary Resources	Account Level
6	Outlay	Account Level
7	Program Activity	Account Level
8	Treasury Account Symbol (excluding sub-account)	Account Level
9	Unobligated Balance	Account Level
10	Action Date	Award Characteristic
11	Action Type	Award Characteristic
12	Award Description	Award Characteristic
13	Award Identification (ID) Number	Award Characteristic
14	Award Modification/Amendment Number	Award Characteristic
15	Award Type	Award Characteristic
16*	Business Types	Award Characteristic
17	CFDA Number	Award Characteristic
18	CFDA Title	Award Characteristic
19	NAICs Code	Award Characteristic
20	NAICS Description	Award Characteristic
21	Ordering Period End Date	Award Characteristic
22	Parent Award Identification (ID) Number	Award Characteristic
23	Period of Performance Current End Date	Award Characteristic
24	Period of Performance Potential End Date	Award Characteristic
25	Period of Performance Start Date	Award Characteristic
26	Primary Place of Performance Address	Award Characteristic
27	Primary Place of Performance Congressional District	Award Characteristic
28	Primary Place of Performance Country Code	Award Characteristic
29	Primary Place of Performance Country Name	Award Characteristic
30	Record Type	Award Characteristic
31	Amount of Award	Award Amount
32	Current Total Value of Award	Award Amount
33	Federal Action Obligation	Award Amount

⁸This is a sequential numbering and does not correspond to the data element number in test results tables. This information is presented to show the data standards by group.

Number⁸	Data Element	Data Standards
34	Non-Federal Funding Amount	Award Amount
35	Potential Total Value of Award	Award Amount
36	Awardee/Recipient Legal Entity Name	Awardee and Recipient
37	Awardee/Recipient Unique Identifier	Awardee and Recipient
38	Highly Compensated Officer Name	Awardee and Recipient
39	Highly Compensated officer Total Compensation	Awardee and Recipient
40	Legal Entity Address	Awardee and Recipient
41	Legal Entity Congressional District	Awardee and Recipient
42	Legal Entity Country Code	Awardee and Recipient
43	Legal Entity Country Name	Awardee and Recipient
44	Ultimate Parent Legal Entity Name	Awardee and Recipient
45	Ultimate Parent Unique Identifier	Awardee and Recipient
46	Awarding Agency Code	Awarding Entity
47	Awarding Agency Name	Awarding Entity
48	Awarding Office Code	Awarding Entity
49	Awarding Office Name	Awarding Entity
50	Awarding Sub Tier Agency Code	Awarding Entity
51	Awarding sub Tier Agency Name	Awarding Entity
52	Funding Agency Code	Funding Entity
53	Funding Agency Name	Funding Entity
54	Funding Office Code	Funding Entity
55	Funding Office Name	Funding Entity
56	Funding Sub Tier Agency Code	Funding Entity
57	Funding Sub Tier Agency Name	Funding Entity

APPENDIX IV – DATA ACT SUBMISSION REQUIREMENTS

Data Standards, Schema, and Submission

The DATA Act requires Treasury and OMB to:

- ☐ Establish Government-wide financial data standards for any Federal funds made available to or expended by Federal agencies and entities receiving Federal funds
- ☐ Include common data elements for financial and payment information to be reported

The DATA Act Information Model Schema V.1.3.1 (DAIMS, Schema), dated February 8, 2019, guides agencies in the production and submission of the required data. Appendix III lists the 57 data standards. Federal agencies are required to submit their financial data to Treasury using the DATA Act Broker⁹ (broker) software. The broker also pulls procurement and financial assistance award and sub-award information from government-wide systems, as agencies are already required to submit such data. Those systems are:

- *Federal Procurement Data System - Next Generation (FPDS-NG)* – Repository for Federal procurement award data operated by the General Services Administration
- *Financial Assistance Broker Submission (FABS)* – Repository for financial assistance transactions on awards of more than \$25,000 operated by Treasury
- *Federal Funding Accountability and Transparency Act Sub-award Reporting System (FSRS)* – Reporting tool prime awardees use to capture and report sub-award and executive compensation data operated by the General Services Administration
- *Federal Acquisition Regulations (FAR)* – Primary regulation for use by all Federal Executive agencies in their acquisition of supplies and services with appropriated funds.
- *System for Award Management (SAM)* – System that collects registration information from entities doing business with the Federal government.

Reporting Submission Specification (RSS) and the Interface Definition Document (IDD)

The DATA Act schema includes two documents that contain specifications for reporting required data — the RSS and the IDD.

The RSS provides details on data to be submitted to the broker from an agency’s financial system as required by the DATA Act and OMB Circular M-15-12¹⁰. This includes appropriations account, object class, program activity, and award financial data. Federal agencies must generate and submit three files to the broker:

⁹The broker is a virtual data layer developed by the U.S. Department of Treasury that maps, ingests, transforms, validates, and submits agency data into a format consistent with the DATA Act Schema (i.e., data exchange standards).

¹⁰OMB memorandum M-15-12, Increasing Transparency of Federal Spending by Making Federal Spending DATA Quality for USASpending.gov.

- File A – “Appropriations Account Detail” – Contains appropriation summary level data that are aligned with OMB Standard Form 133, “Report on Budget Execution and Budgetary Resources” (SF-133) reporting.
- File B – “Object Class and Program Activity Detail” – Includes obligation and outlay information at the program activity and object class level.
- File C – “Award Financial Detail” – Reports the obligation and outlay information at the award level.

The IDD provides detail on data that will be extracted by the broker from other government-wide systems pertaining to procurement and financial assistance data, recipient attributes, and sub-award information. The following four files are generated by this process:

- File D1 – Award and Awardee Attributes for Procurement (from FPDS-NG) – Award and awardee details are to be linked to File C
- File D2 – Award and Awardee Attributes for Financial Assistance (i.e., direct loans, loan guarantees, grants, etc.) (from Financial Assistance Broker Submission) – Award and awardee details are to be linked to File C
- File E – Additional Awardee Attributes (from SAM) – Includes additional prime awardee attributes
- File F – Sub-award Attributes (from Federal Funding Accountability and Transparency Act Sub-award Reporting System) – Includes sub-award information

CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act (IG GUIDE)

The IG Guide requires auditors to perform procedures in the following areas:

- **Internal and information system control over agency source systems** – Auditors are to determine the extent to which agency systems can be relied on as authoritative sources for the information reported in accordance with the DATA Act.
- **Internal control over DATA Act submission** – Auditors are to assess the effectiveness of the internal controls implemented to reasonably assure that the data submitted are complete, accurate, timely, and of quality.
- **Detail testing of FY 2019 first-quarter data submitted to the broker:** Auditors are to test an agency’s submission, which is used to populate USASpending.gov.
 - *Summary level financial data* –test summary level data for Files A and B
 - *Record level linkages* – test whether record-level linkages for Files C and D.
 - *Record level data elements* –test a statistically valid sample at the record data element level to determine the completeness, accuracy, timeliness, and overall quality of the data submitted
- **Implementation and use of the data standards** – review the agency’s data inventory/mapping for Files A, B, C, D1 and D2 to ensure that the standardized data elements and OMB and Treasury definitions per the DAIMS are used across agency processes, systems, and applications.

APPENDIX V – CIGIE’S DATE ANOMALY LETTER



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

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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,



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 VI – NRC’s MANAGEMENT COMMENT

We provided a discussion draft report to NRC on October 28, 2019. An exit conference was held subsequently with NRC on November 4, 2019. After reviewing the discussion draft, NRC management provided comments that have been incorporated into this report, as appropriate. NRC management stated their agreement with the results and recommendation in this report and opted not to provide formal comments for inclusion in this report.