



Audit Report



OIG-22-007

GULF COAST RESTORATION

DATA Act: Council Met DATA Act Reporting Requirements but Improvements Are Needed

November 3, 2021

Office of Inspector General
Department of the Treasury

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Abbreviations

ARC	Administrative Resource Center
Broker	DATA Act Broker
Certification Statement	<i>FY 2020 Q4 - DATA Act Submission Certification Statement</i>
CFDA	Catalog of Federal Domestic Assistance
CIGIE	Council of the Inspectors General on Integrity and Efficiency

CO	Contracting Officer
COR	Contracting Officer Representatives
Council	Gulf Coast Ecosystem Restoration Council
COVID-19	Coronavirus Disease 2019
CPE	Current Period End
DAIMS	DATA Act Information Model Schema
DATA Act	<i>Digital Accountability and Transparency Act of 2014</i>
DEFC	Disaster Emergency Fund Code
DQP	Data Quality Plan
DUNS	Data Universal Numbering System
FABS	Financial Assistance Broker Submission
FAEC	Federal Audit Executive Council
FAIN	Federal Award Identification Numbers
FAR	<i>Federal Acquisition Regulation</i>
FFATA	<i>Federal Funding Accountability and Transparency Act of 2006</i>
FSRS	FFATA Sub-award Reporting System
FSSP	Federal Shared Service Provider
FPDS	Federal Procurement Database System
FPDS-NG	Federal Procurement Database System - Next Generation
FY	fiscal year
GAO	Government Accountability Office
GSA	General Services Administration
GTAS	Government-wide Treasury Account Symbol Adjusted Trial Balance System
IAA	interagency agreement
IG	Inspector General
IG Guide	<i>CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act</i>
IPA	independent public accountant
MPM	Management Procedures Memorandum
OIG	Treasury Office of Inspector General
OMB	Office of Management and Budget
Oracle	Oracle Federal Financials
PGL	ARC's Pensions, Grants, and Loans
PIID	Procurement Instrument Identifiers
PMO	Program Management Office
PRISM	Procurement Request Information System Management
Recovery Board	Recovery Accountability and Transparency Board
RESTORE Act	<i>Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act</i>
SAM	System for Award Management
SAO	Senior Accountable Official
SF-133	Report on Budget Execution and Budgetary Resources

SOP	Standard Operating Procedures
TAS	Treasury Account Symbol
Treasury	Department of the Treasury
Trust Fund	Gulf Coast Restoration Trust Fund

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Audit Report

November 3, 2021

Mary Walker
Executive Director

This report presents the results of our audit of the Gulf Coast Ecosystem Restoration Council's (Council) reporting of financial and payment information as required by the *Digital Accountability and Transparency Act of 2014* (DATA Act).¹ This report is the third in a series of mandated reviews required by the DATA Act.^{2,3} Our audit objectives were to assess the (1) completeness, accuracy, timeliness, and quality of the financial and award data submitted for publication on USAspending.gov; and (2) Council's implementation and use of the Government-wide financial data standards established by the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury). The scope of our audit included fiscal year (FY) 2020 fourth quarter⁴ financial and payment data submitted for publication by the Council, and any applicable procedures, certifications, documentation, and controls to achieve this process.

In performing our work, we followed the guidance from the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Council's (FAEC) *CIGIE FAEC Inspectors General Guide to Compliance Under the DATA Act* (IG Guide),⁵ which presents a common methodological and reporting approach for the Inspector General (IG) community to use in performing DATA Act

¹ P. L. 113-101 (May 9, 2014).

² Office of Inspector General (OIG), *DATA Act: Council Met Reporting Requirements Under the DATA Act Despite Challenges* (OIG-18-008; November 2, 2017).

³ Office of Inspector General (OIG), *DATA Act: Council Met DATA Act Reporting Requirements but Data Accuracy Could be Improved* (OIG-20-005; October 30, 2019).

⁴ FY 2020 fourth quarter data is for the period July 1 through September 30, 2020.

⁵ FAEC DATA Act Working Group, *CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act* (December 4, 2020).

work. To accomplish our objectives, we reviewed laws, regulations, and guidance related to the Council’s reporting responsibilities under the DATA Act. We conducted interviews with key personnel at the Council and its Federal Shared Service Provider (FSSP), Treasury’s Bureau of the Fiscal Service’s Administrative Resource Center (ARC).⁶ Based on the Council’s low volume of financial and payment data for FY 2020 fourth quarter (six procurement awards and twelve grant awards), we tested 100 percent of the Council’s transactions for completeness, accuracy, timeliness, and quality of financial and payment data. We also reviewed relevant documents such as the Council’s: (1) Data Quality Plan (DQP); (2) Standard Operating Procedures (SOPs); (3) quarterly financial report reconciliations; (4) DATA Act Broker⁷ (Broker) submission along with supporting documentation; and (5) “FY 2020 Q4 – DATA Act Submission Certification Statement” (Certification Statement). We conducted our fieldwork remotely, due to Coronavirus Disease 2019 (COVID-19), between March 2021 and September 2021. Appendix 1 contains a detailed description of our objectives, scope, and methodology.

Results in Brief

We found that the Council’s FY 2020 fourth quarter data submission met the standards for completeness, accuracy, timeliness, and overall, was of excellent quality (i.e. scored 96.01 points within the excellent quality score range of 95-100).⁸ Furthermore, the Council’s data was certified in the Broker on November 16, 2020, meeting the Treasury Program Management Office’s (PMO) November 16, 2020 deadline for publication on USAspending.gov. Appendix 2 provides definitions for

⁶ ARC is a FSSP that provides a full range of administrative services for various Federal agencies. Shared services are arrangements under which one agency (the provider) provides information technology, human resources, financial, or other services to other departments, agencies, and bureaus (the customer). OMB and Treasury designated Treasury’s Bureau of the Fiscal Service’s ARC as a FSSP for financial management.

⁷ The Broker is an information system that collects, maps, transforms, validates, and submits agency financial and award data into a format consistent with the DATA Act Information Model Schema (DAIMS).

⁸ According to the IG Guide, the determination of data quality is based on the following score ranges: (1) 95-100 points for excellent quality; (2) 85-94.999 points for higher quality; (3) 70-84.999 points for moderate quality; and (4) 0-69.999 points for lower quality.

completeness, accuracy, timeliness, and quality of DATA Act reporting. Furthermore, we found that the Council fully implemented and used the Government-wide financial data standards established by OMB and Treasury in August 2015.

While the Council's FY 2020 fourth quarter data was of excellent quality overall, we found errors in certain data elements. Specifically, the Council's File C included a grant award that was not in its File D2 submission. This variance was due to ARC personnel not entering a grant award timely into the Oracle Federal Financials (Oracle) accounting system in FY 2020 third quarter. Therefore, the grant award was incorrectly reported in the Council's File C submission for FY 2020 fourth quarter, as discussed below in Finding 1. In addition, we found errors in certain procurement data elements made by ARC, as described in Finding 2. Specifically, the Action Date and Period of Performance Start Date⁹ for one contract included in File D1 did not match the contract.¹⁰

We recommend that the Council's Executive Director ensures that the Senior Accountable Official (SAO):¹¹ (1) updates the Council's "Financial Policies and Procedures Handbook" and other applicable policies and procedures to incorporate the new grant management systems and to clarify that all obligations, including grant awards, must be processed in Oracle within three business days. The SAO should also ensure that Council staff is adequately trained on all updated guidance; (2) continues to work closely with ARC to reduce timing errors for future DATA Act submissions; (3) documents and implements additional procedures for Council staff to review periodic data element reports prior to the SAO asserting to the completeness, accuracy, timeliness, and quality of the Council's DATA Act submission; and (4) continues to improve oversight of ARC's future DATA Act submissions to ensure the

⁹ Action Date and Period of Performance Start Date are defined in appendix 4.

¹⁰ File C includes obligations at the award (procurement and financial assistance) and object class level. File D1 contains award and awardee details associated with procurement awards found in File C, and is extracted from the Federal Procurement Database System – Next Generation (FPDS-NG). File D2 includes award and awardee details associated with financial assistance awards in File C, and is extracted from the Financial Assistance Broker Submission (FABS). See page 6 of the report for definitions of all files.

¹¹ The SAO is a high-level senior official who is accountable for the quality and objectivity of Federal spending information.

accuracy of the Council's procurement data, which reaffirms our recommendation from our prior DATA Act audit report.

In a written response, Council management stated that it agreed with our audit report that found that the Council's FY 2020 fourth quarter data submission met the standards for completeness, accuracy, and timeliness, and was of excellent quality overall (i.e. scored 96.01 points within the excellent quality score range of 95-100 as defined by the IG Guide); and that the Council fully implemented and used the Government-wide financial data standards established by OMB and Treasury in August 2015. Management also concurred that while the FY 2020 fourth quarter data was of excellent overall quality, there were errors in certain procurement data elements in Council's data submission found in File D1, and there was a grant incorrectly reported in the Council's fourth quarter File C. To address our recommendations, management responded that the SAO met with ARC to address proper oversight to prevent these errors and ensure the accuracy of the Council's data. Furthermore, Council will update its "Financial Policies and Procedures Handbook" to incorporate the new grants management system and clarify the 3-day processing and verification time requirement for all obligations in the Oracle accounting system. Council management plans to retrain staff on the updated guidance. Lastly, the Council has obtained direct access to the Federal Procurement Data System (FPDS) periodic data element reports via SAM.gov, which will be reconciled by the Contracting Officer Representatives (COR) and sent to the SAO for review prior to certification. Management's corrective actions, both planned and taken as stated, meet the intent of our recommendations and are summarized under each recommendation in the results section of this report. Council's management response, in its entirety, is included in appendix 9 of this report.

Background

DATA Act

The DATA Act was signed into law on May 9, 2014, and serves to:

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- expand the *Federal Funding Accountability and Transparency Act of 2006* (FFATA)¹² by disclosing direct Federal agency expenditures and linking Federal contract, loan, and grant spending information to programs of Federal agencies to enable taxpayers and policymakers to track Federal spending more effectively;
 - establish Government-wide data standards for financial data and provide consistent, reliable, and searchable Government-wide spending data that is displayed accurately for taxpayers and policymakers on USAspending.gov (or a successor system that displays the data). Appendix 4 provides the required data elements and their definitions;
 - simplify reporting for entities receiving Federal funds by streamlining reporting requirements and reducing compliance costs while improving transparency;
 - improve the quality of data submitted to USAspending.gov by holding Federal agencies accountable for the completeness and accuracy of the data submitted; and
 - apply approaches developed by the Recovery Accountability and Transparency Board (Recovery Board) to spending across the Federal government.¹³

The DATA Act imposes requirements on each Federal agency and its IG. Beginning May 9, 2017, any funds made available to, or expended by, a Federal agency or its component, were required to be accurately reported and displayed on USAspending.gov¹⁴ in accordance with the financial data standards established by Treasury's PMO and OMB.

As depicted in Figure 1 below, the DATA Act Information Model Schema (DAIMS) Flow Diagram, provides the DATA Act flow of information from agency financial and award systems to public

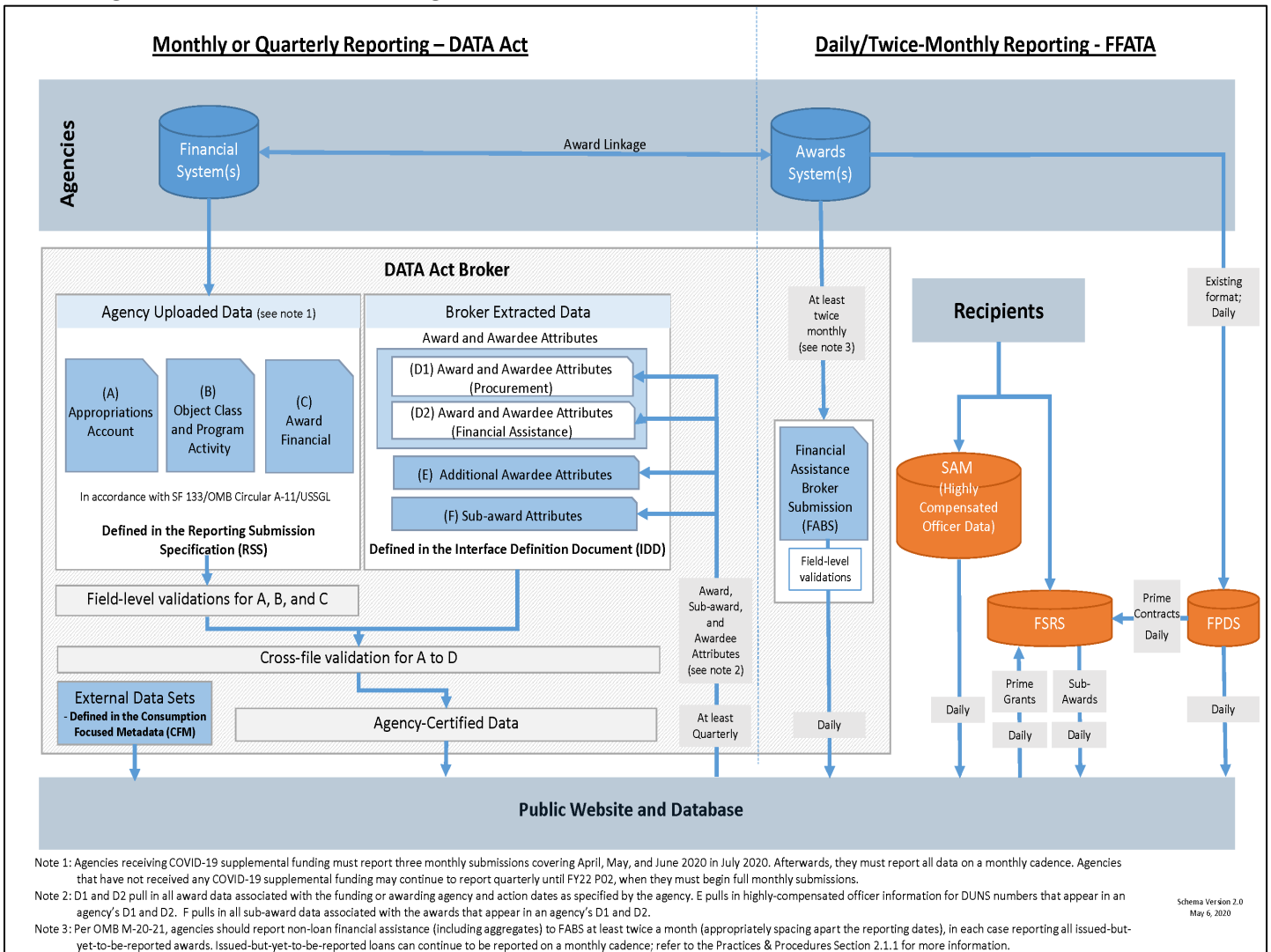
¹² P. L. 109-282 (September 26, 2006).

¹³ The Recovery Board was a Federal entity that managed Recovery.gov that displayed spending reported by recipient agencies under the *American Recovery and Reinvestment Act of 2009*. Pursuant to the law, the Recovery Board ceased operations in September 2015.

¹⁴ The initial DATA Act reporting was submitted to a beta version of the USAspending.gov website (beta.USAspending.gov). The beta version was transitioned to the official site in March 2018 and is no longer available.

websites and the sources of data for the individual DATA Act submission files.

Figure 1: DAIMS Flow Diagram



Source: <https://fiscal.treasury.gov/files/data-transparency/daims-information-flow-diagram.pdf>

The following is a description of the flow of information depicted in Figure 1.

- Files A through C are uploaded to the Broker from Federal agency financial systems; the Broker performs field level validation checks of the files.

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- File A includes appropriation summary level data that aligns to the Standard Form-133, Report on Budget Execution and Budgetary Resources (SF-133).¹⁵
 - File B includes obligation and outlay information at the program activity and object class level.¹⁶
 - File C includes obligations at the award (procurement and financial assistance) and object class level.
 - Once Files A through C are uploaded, the Broker then generates from external award reporting systems four additional datasets: Files D1, D2, E, and F.
 - File D1 contains award and awardee details associated with procurement awards found in File C, and is extracted from the Federal Procurement Database System – Next Generation (FPDS-NG).¹⁷
 - File D2 includes award and awardee details associated with financial assistance awards in File C, and is extracted from the Financial Assistance Broker Submission (FABS).¹⁸
 - File E includes highly compensated officer data associated with any unique identifier present in Files D1 and D2.¹⁹ File E is extracted from the System for Award Management (SAM).²⁰
 - File F includes all sub-award data associated with the awards that appear in Files D1 and D2, and is extracted from the FFATA Sub-award Reporting System (FSRS).²¹

¹⁵ The SF-133 Report on Budget Execution and Budgetary Resources provides a consistent presentation of data across programs within each agency. An agency-wide SF-133 should generally agree with an agency's Statement of Budgetary Resources. The Statement of Budgetary Resources and related disclosures provide information about budgetary resources made available to an agency and the status of those resources at the end of the FY.

¹⁶ Obligation, program activity, and object class are defined in appendix 4.

¹⁷ FPDS-NG is used by Federal agencies to report all contract actions, including modifications, using appropriated funds for contracts whose estimated value is at or above \$10,000. FPDS-NG is administered by the General Services Administration (GSA).

¹⁸ FABS, administered by Treasury's PMO, is the portal used by Federal agencies to upload financial assistance data.

¹⁹ Awardee/recipient unique identifier is defined in appendix 4.

²⁰ SAM is the primary database in which those seeking to do business with the Federal government must maintain an active registration unless exempt. SAM is administered by GSA.

²¹ FSRS provides data on first-tier sub-awards as reported by the prime grantee and contract award recipients (awardees). FSRS is administered by GSA.

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- Once the Broker generates Files D1, D2, E, and F, it performs an intra-file validation check of data in Files A, B, and C; and a cross-file validation of linkages across Files A through D2.²²
 - Each Broker validation check generates fatal error and warning reports for viewing and download. Federal agencies should note any warnings and correct Broker-generated validation errors. Fatal errors indicate incorrect values for fundamental data elements and Federal agencies are unable to submit data containing errors. Warnings alert the agency to possible issues worth further review and will not prevent the agency from submitting its data.
 - Each reporting agency's SAO must provide quarterly assurance²³ that their agency's internal control supports the reliability and validity of its data submitted for display on USAspending.gov and that the linkages among Files A through F are valid. This assurance is provided by the SAO certifying its agency's data submission in the Broker along with categorical explanations for misalignments between files.
 - Following the agency SAO's certification, the Broker uploads each agency's submission for publication on USAspending.gov.

On April 10, 2020, OMB issued memorandum M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)*, which made changes to DATA Act reporting. Although it did not receive COVID-19 relief funding, the Council is required to comply with the M-20-21 reporting requirements applicable to all Federal agencies subject to DATA Act reporting. Starting in the June 2020 reporting period, all Federal agencies must report financial assistance awards (File D2) to USAspending.gov within two weeks of issuance. Beginning in FY 2022 first quarter, all Federal agencies, including those without COVID-19 spending, must begin reporting Files A, B, and C to USAspending.gov on a monthly basis, including outlay

²² There are no file validations for Files E and F. It is the prime awardee's responsibility to report sub-award and executive compensation information in SAM and FSRS. As such, the data is reported directly from the authoritative sources, SAM and FSRS, respectively.

²³ In general, an assurance is a statement of accountability to confirm an agency's efforts to support data quality.

data in File C, for all Treasury accounts reportable under the DATA Act. Also, the following two additional data elements are required for DATA Act reporting: (1) the National Interest Action code (P20C); and (2) the Disaster Emergency Fund Code (DEFC).²⁴ As such, there are now 59 applicable data elements to be tested.

The DATA Act also requires the IG of each Federal agency to perform a series of reviews of statistically valid samples of spending data submitted under the DATA Act. The IG must submit to Congress (and make publically available) a report assessing the completeness, timeliness, accuracy, and quality of data sampled, as well as the implementation and use of financial data standards by the Federal agency. The first set of IG reports were due to Congress in November 2016, and subsequent reports in November 2018 and November 2020. However, due to a reporting date anomaly, the first report was due by November 8, 2017, a 1-year delay from the statutory due date, with subsequent reports following on a 2-year cycle ending in November 2021.²⁵ The second report was due November 8, 2019 and the last report is due November 8, 2021.

Council Background

In response to environmental challenges and the 2010 Deepwater Horizon oil spill, on July 6, 2012, the *Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act* (RESTORE Act) was signed into law.²⁶ The RESTORE Act established the Council, and tasked it with developing and overseeing a Comprehensive Plan to restore the

²⁴ OMB M-20-21 added the National Interest Action code (P20C) to FPDS-NG to help identify procurement actions related to the COVID-19 response and expanded the use of DEFC for tracking COVID-19 supplemental funding.

²⁵ CIGIE identified a reporting date anomaly with the oversight requirements 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. This is the third and final report required under the DATA Act. On December 22, 2015, CIGIE's chair issued a letter detailing the strategy for dealing with the 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 Reform. The letter is provided in appendix 3.

²⁶ P. L. 112-141, 126 Stat. 588-607 (July 6, 2012).

ecosystem and economy of the Gulf Coast region.²⁷ The Council is comprised of governors from the five affected Gulf States (Alabama, Florida, Louisiana, Mississippi, and Texas), the Secretaries from the U.S. Departments of the Interior, Commerce, Agriculture, and Homeland Security, as well as the Secretary of the Army, and the Administrator of the U.S. Environmental Protection Agency.

The RESTORE Act established the Gulf Coast Restoration Trust Fund (Trust Fund), which resides within Treasury.²⁸ The Trust Fund provides financial resources for the environmental and economic restoration and protection of the Gulf Coast region. Deposits into the Trust Fund will be comprised of 80 percent of all civil and administrative penalties paid by responsible parties after July 6, 2012, under the *Federal Water Pollution Control Act*.^{29,30}

The Council has responsibility for awarding funds through grants and interagency agreements (IAA) under the Council-Selected Restoration Component and the Oil Spill Impact Component of the Trust Fund. To administer these grants and IAAs, the Council implemented a new electronic grant management system, GrantSolutions³¹ to replace the Restoration Assistance and Awards Management System in March 2020. Council management determined that a unified solution consisting of two systems, GrantSolutions and the Program Information Platform for Ecosystem Restoration (PIPER) developed through a Memorandum

²⁷ As defined in the RESTORE Act, the term Gulf Coast region represents (a) in the Gulf Coast States (Alabama, Florida, Louisiana, Mississippi, and Texas), the coastal zones that border the Gulf of Mexico; (b) any adjacent land, water, and watersheds that are within 25 miles of the coastal zones of the Gulf Coast States; and (c) all Federal waters in the Gulf of Mexico.

²⁸ The RESTORE Act divides the Trust Fund into five components and their respective percentages: the Direct Component (35 percent); the Comprehensive Plan Component, also known as the Council-Selected Restoration Component (30 percent); the Oil Spill Impact Component (30 percent); the National Oceanic and Atmospheric Administration RESTORE Act Science Program (2.5 percent); and the Centers of Excellence Research Grants Program (2.5 percent).

²⁹ 33 U.S.C. § 1251 et seq.

³⁰ As of October 7, 2021, the total deposits and related interest in the Trust Fund was approximately \$2.4 billion as a result of the Federal government's settlements with Transocean, Anadarko Petroleum Corporation, and BP Exploration & Production Inc. defendants. This amount includes all payments due from Transocean and Anadarko Petroleum and the fifth of BP Exploration & Production Inc.'s fifteen required annual payments.

³¹ GrantSolutions is a grants and program management Federal shared service provider, under the U.S. Department of Health and Human Services, that supports Federal agencies throughout the entire grants lifecycle, from forecast and funds planning to closeout.

of Understanding with the U.S. Geological Survey, would best meet its needs. The Council uses GrantSolutions to administer the grants and IAAs and PIPER to store its scientific programmatic data. Through an IAA, ARC provides financial and administrative services to the Council. As such, the Council's financial data and procurement data resides in ARC's source systems, Oracle and the Procurement Request Information System Management (PRISM), respectively. In addition, the Council and ARC have established and documented each party's DATA Act reporting roles and responsibilities for financial, procurement, and grant information.

Council's DATA Act Submission Process

Under the DATA Act, the Council is required to report its financial and payment data quarterly to USAspending.gov. ARC generates Files A through C, which contain the Council's budgetary information. Once ARC submits Files A through C and the Broker generates Files D1 and D2, the Broker validation tool performs cross file validation checks, which identifies any potential warnings and/or fatal errors for Files A through D2. Fatal errors identified by the Broker in Files A through D1 must be corrected by ARC, and fatal errors in File D2 must be corrected by the Council. After the correction of any fatal errors, ARC provides the results of the Broker validation checks of Files A through D2 to the Council for final review.

Before certifying its data submission, Council staff will review the Broker validation reports for Files A through D2. If validation warnings are present, Council staff will evaluate those warnings to determine if they indicate an underlying error with the data. The Council staff works with ARC to correct the warnings, and if necessary, ARC will resubmit Files A through C to the Broker for validation. After completing the validation checks, the Broker generates Files E and F. Files E and F are compiled from information contained in the GSA systems, SAM and FSRS, respectively. Awardees are responsible for the data included in Files E and F rather than the Council. Files A through F, updated as necessary, must be sent to the Council, along with any new validation warnings. Once the Council staff approves all files, the Council's SAO will certify that the data submission is reliable and valid, and inform ARC to submit the data files to the Broker. Lastly,

the Broker uploads the quarterly reporting files for publication on USAspending.gov.

As part of our audit of the Council's FY 2020 fourth quarter financial and payment data, we followed up on the Council's implementation of our recommendations made in our previous audit report issued in October 2019. In that audit, we reported that the Council's FY 2019 first quarter data submission met the standards for completeness, accuracy, timeliness, and was of higher quality (i.e. contained less than 20 percent errors). However, we found errors in certain procurement data elements made by ARC. Specifically, the Award Type³² and the Action Date for one contract included in File D1 did not match the contract (the authoritative source record). We recommended that the Council's Executive Director ensures that the SAO: (1) directs ARC to correct the procurement data errors identified in FPDS-NG; and (2) improves oversight of ARC's future DATA Act submissions to ensure the accuracy of the Council's data. The Council stated in its management response that the SAO worked with ARC to correct the procurement errors and held meetings with ARC to ensure that proper oversight is in place to ensure the accuracy of the Council's data. As of April 2020, we closed the recommendations as the procurement data element errors were corrected and the Council provided assurance that adequate oversight would be provided moving forward. However, when we followed up during our audit we found the SAO did not receive any periodic data element reports from ARC to review as stated in its management response. While we considered the prior audit recommendations closed, the Council had repeated procurement data element errors in its FY 2020 fourth quarter data as described in Finding 2 of this report.

³² Award Type is defined in appendix 4.

Audit Results

Council Met DATA Act Reporting Requirements but Improvements Are Needed

We found that the Council's FY 2020 fourth quarter data submission met the standards for completeness, accuracy, timeliness, and overall, was of excellent quality (i.e. scored 96.01 points within the excellent quality score range of 95-100 as defined by the IG Guide). Furthermore, the Council's data was certified in the Broker on November 16, 2020, meeting the Treasury PMO's November 16, 2020 deadline for publication on USAspending.gov. Appendix 2 provides definitions for completeness, accuracy, timeliness, and quality of DATA Act reporting. Furthermore, we found that the Council fully implemented and used the Government-wide financial data standards established by OMB and Treasury in August 2015.

While the Council's FY 2020 fourth quarter data was of excellent quality overall, we found errors in certain data elements. Specifically, the Council's File C included a grant award that was not in its File D2 submission. This variance was due to ARC personnel not entering a grant award timely into Oracle in FY 2020 third quarter. Therefore, the grant award was incorrectly reported in the Council's File C submission for FY 2020 fourth quarter, as discussed below in Finding 1. In addition, we found errors in certain procurement data elements made by ARC, as described in Finding 2. Specifically, the Action Date and Period of Performance Start Date for one contract included in File D1 did not match the contract.

The following describes our review of the completeness, accuracy, timeliness, and quality of the Council's FY 2020 fourth quarter data and the Council's implementation and use of the data standards established by OMB and Treasury.

Council's FY 2020 Fourth Quarter Data Met the Standards for Completeness, Accuracy, Timeliness, and Quality

We reviewed internal control as it related to the Council's DQP to identify and manage risk, as well as the source systems containing the Council's data. We also tested 100 percent of the Council's FY 2020 fourth quarter financial and payment data related to the six procurement awards and twelve grant awards submitted to the Broker.

Data Quality Plan

We assessed Council's management controls over its FY 2020 fourth quarter DATA Act submission, reconciliation, and certification processes as described in its DQP,³³ which was updated in October 2020. The Council has procedures in place to support the assurance over their quarterly submissions and the underlying data. Specifically, the Council follows internal control policies and procedures as documented in the "Financial Policies and Procedures Handbook," detailed SOPs, and monthly reconciliations between financial, external payment, and grant systems. The Council's assurance for Files A, B, and C relies on its review and reconciliations to source data that support its Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS) certification and submission. Additionally, the Council performs a summary check between Files A, B, and C totals to GTAS totals.

The DQP also refers to the Council's heavy reliance on ARC as its FSSP, and the associated risk of inaccurate data from ARC. Council's plan to mitigate this risk is through frequent and open communication between the Council and ARC personnel. We determined that Council's management controls were reasonably designed. However, we found the Council did not fully implement updated policies and procedures as described in Finding 1 and did

³³ The Council developed and implemented its DQP in February 2019 in accordance with OMB M-18-16, Appendix A to OMB Circular No. A-123, *Management of Reporting and Data Integrity Risk* (June 6, 2018). OMB required that the DQP considers the incremental risks to data quality in Federal spending data and any controls that would manage such risks. The purpose of the DQP is to identify a control structure tailored to address identified risks.

not update the DQP to include the two new data elements required by OMB's M-20-21.

Internal Controls Over Source Systems

During FY 2020 fourth quarter, the Council processed award data for twelve grants and six procurements. Through an IAA, ARC processed and administered the related financial and payment data in Oracle and the procurement data in PRISM for these transactions. While the Council manages its grants and IAAs in GrantSolutions, the FY 2020 fourth quarter data contained in Files A through D1 was based on data maintained by ARC in Oracle and PRISM. Council staff reviewed the Broker validation reports for Files A through D2 and the SAO certified the FY 2020 fourth quarter financial and payment data related to the six procurement awards submitted to ARC for entry into Oracle and PRISM. The Council relied on ARC's systems and controls to ensure its FY 2020 fourth quarter data was complete, accurate, timely, and of quality, and the data standards established by OMB and Treasury were fully implemented and used.

An independent public accountant (IPA) examined ARC's controls over its source systems, Oracle and PRISM. The IPA tested, in part, ARC's controls designed to meet objectives including: (1) providing reasonable assurance that Government-wide reporting is complete, accurate, timely, and performed in accordance with ARC policies and procedures; and (2) providing reasonable assurance that acquisitions are made by an authorized CO who certifies the award is complete, accurate, and meets legal and regulatory requirements. In its Service Organization Controls report, the IPA reported that ARC designed and implemented controls for the period of July 1, 2020 to June 30, 2021. No exceptions were noted related to ARC's controls over the Council's DATA Act submission.³⁴

The FY 2020 fourth quarter grants data contained in File D2 resides in the Council's source system, GrantSolutions. We confirmed the Council performed monthly reconciliations between the Oracle accounting system and GrantSolutions records to ensure

³⁴ *OIG, Report on the Bureau of the Fiscal Service Administrative Resource Center's Description of its Shared Services and the Suitability of the Design and Operating Effectiveness of its Controls for the Period July 1, 2020 to June 30, 2021* (OIG-21-030; September 27, 2021).

the integrity of the data. We reviewed the Council's bi-monthly process to submit the GrantSolutions data to the FABS portal within the Broker, and confirmed that a FABS report was uploaded to the FABS portal. Council staff validated and approved the FABS report prior to submission within the Broker for publication on USAspending.gov. Once the File D2 data was visible on USAspending.gov, Council staff reviewed the data for accuracy and found no exceptions.

Broker Certification

ARC generated Files A through C from its source systems and uploaded them to the Broker, which performed validation checks. ARC then generated Files D1, D2, E, and F via the Broker. There were two final warnings found for Files A through D2 using the Broker validation tool, which were included as qualifications in the Council's Certification Statement. When validating between File B and File C, there was a File B TAS/Object Code warning. Per the DATA Act PMO, this validation was not functioning properly in the DATA Act Broker and no further action was required of the Council. The DATA Act PMO subsequently resolved this issue on November 30, 2020, with an effective date of December 1, 2020. When validating between File C and File D2, there was a warning that one particular Federal Award Identification Number (FAIN) existed in File C but not in File D2. This was due to a timing issue in which a grant award made in FY 2020 third quarter was not timely recorded in Oracle. In the prior quarter, the FAIN existed in File D2, but not in File C as it should have. Since the grant award was now recorded in both files, no further action was required of the Council. Subsequently, Council staff recommended the SAO to certify the FY 2020 fourth quarter data.

On November 16, 2020, the Council's SAO, in coordination with ARC, certified and submitted its FY 2020 fourth quarter data in the Broker for publication on USAspending.gov. The Council provided its Certification Statement, which indicated the two final warnings for Files A through D2. By signing the Certification Statement, the Council's SAO provided assurances over its FY 2020 fourth quarter data at the following three certification levels: (1) the complete DATA Act quarterly submission to USAspending.gov was valid and reliable; (2) the data in each DATA Act file reported in the quarterly submission to USAspending.gov was valid and reliable; and (3) the

data reported to USAspending.gov matched or was directly provided by the authoritative sources outlined in OMB's Management Procedures Memorandum (MPM) 2016-03, *Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal Spending Information* (May 3, 2016).

Completeness of the Agency DATA Act Submission

We evaluated the Council's DATA Act submission to the Broker and determined the submission was generally complete. To be considered a complete submission, transactions and events that should have been recorded are recorded in the proper period per the IG Guide. We evaluated Files A, B, and C and determined all FY 2020 fourth quarter transactions and events that should have been recorded were recorded in the proper period. However, we identified one variance in File C, which included one grant awarded in the prior quarter due to a timing issue as described in Finding 1.

Timeliness of the Agency DATA Act Submission

To be considered timely, the data submission to the Broker must be submitted and certified within 45 days of the quarter end per the Treasury PMO's schedule for quarterly DATA Act reporting. We evaluated Council's FY 2020 fourth quarter DATA Act submission to the Broker and determined that the submission was timely as it was certified by Council's SAO on November 13, 2020 and submitted for publication on USAspending.gov on the November 16, 2020 deadline.

Completeness of Summary-Level Data for Files A and B

We performed summary-level data reconciliations and linkages for File A and File B and did not identify any variances. Specifically, we verified that: (1) summary-level data from File A matched the Council's GTAS SF-133; (2) the totals and Treasury Account Symbol (TAS) identified in File A matched File B; and (3) all object class codes from File B match codes defined in Section 83 of OMB Circular No. A-11, *Preparation, Submission, and Execution of the Budget* (July 1, 2016).

Results of Linkages from File C to Files B/D1/D2

We tested the linkages between File C to File B by matching TAS, Object Class, and Program Activity and the linkages between File C to File D1/D2 by matching the Procurement Instrument Identifiers (PIID) in File C to the PIIDs in File D1 and the FAIN from File C to the FAINs in File D2 and vice versa.

We identified one record in File C that was not reported in File D2 because the linkages from File C to File D2 did not work properly. The explanation of the variance is due to a timing issue explained in Finding 1. We determined the variance would have an adverse impact on the overall quality of the DATA Act submission as Council's FY 2020 fourth quarter File C was misstated by \$194,413,³⁵ and was therefore less reliable and useful. However, we determined that the variance did not impact the suitability of File C for testing and we were able to proceed with testing 100 percent of transactions contained in Files C, D1, and D2.

Results of Record-Level Data Elements Testing For Files C and D1/D2

The IG Guide requires IGs to review a statistically valid sample of certified spending data submitted by Federal agencies. Based on the Council only having 18 transactions (six procurement awards and twelve grant awards) during FY 2020 fourth quarter, we determined that testing 100 percent of transactions contained in Files C, D1, and D2 would be appropriate to assess the transaction data and record-level linkages. Therefore, we did not perform statistical sampling procedures.

Completeness of the Data Elements

The error rate for the completeness of the data elements was 5.56 percent. A data element was considered complete if the required data element that should have been reported was reported per the IG Guide.

We identified errors in six data elements related to the Council's untimely reporting of one grant award in File C that should have been reported in the third quarter. Specifically, the File C data

³⁵ Appendix 5 provides a summary of the absolute value of errors by data element.

elements: Award ID Number; Object Class; Appropriations Account; Obligation; Program Activity; and the DEFC, were reported for one grant award in FY 2020 fourth quarter, but should have been reported in FY 2020 third quarter, as the grant award was issued in the prior quarter. This was due to ARC personnel's oversight as the grant award was untimely included in ARC's Oracle accounting system.

Accuracy of the Data Elements

The error rate for the accuracy of the data elements was 5.81 percent. Per the IG Guide, 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 (RSS)," the "DATA Act Information Model Schema (DAIMS) Interface Definition Document (IDD)," and the online data dictionary, and agree with the originating award documentation/contract file.

We found two data elements in File D1 that did not match the data in one procurement contract. This resulted from ARC personnel inputting incorrect Action Date and Period of Performance Start Date in PRISM, which then incorrectly auto populated in FPDS-NG. In addition, the six data element errors noted above in File C were also considered inaccurate due to untimely reporting by ARC personnel.

Timeliness of the Data Elements

The error rate for the timeliness of the data elements is 5.56 percent. The timeliness of data elements was based on the reporting schedules defined by the financial, procurement, and financial assistance requirements of FFATA, *Federal Acquisition Regulation* (FAR), FPDS-NG, FABS, and DAIMS. As mentioned above, we found that all six data element errors reported in File C were untimely since one grant award was reported in FY 2020 fourth quarter File C, but should have been reported in FY 2020 third quarter. This timing error was attributable to ARC personnel's oversight.

Testing Limitations for Files E and F

File E of the DAIMS contains additional awardee attribute information the Treasury DATA Act Broker software extracts from SAM. File F contains sub-award attribute information the Broker software extracts from FSRS. Files E and F data remain the responsibility of the awardee in accordance with terms and conditions of Federal agreements, and the quality of these data remains the legal responsibility of the recipient. Therefore, Federal agency SAOs are not responsible for certifying the quality of File E and F data reported by awardees, but they are responsible for assuring controls are in place to verify that financial assistance awardees register in SAM at the time of the award. As such, we did not assess the completeness, timeliness, quality, and accuracy of the data extracted from SAM and FSRS via the Broker. However, we verified that the Council ensured that awardees registered in SAM prior to awarding funds in FY 2020 fourth quarter.

Quality of Data

The overall quality of data was based on the results of our testing of non-statistical qualitative factors and 100 percent testing of the data's quantitative factors that were calculated using a scorecard from the IG Guide.³⁶ Table 1, from the IG Guide, provides the range of score points in determining the quality level.

³⁶ Per the IG Guide, the quality of data is defined as data that is complete, accurate, timely, and includes statistical and non-statistical testing results. The assessment of overall quality of data is not a projected measurement but is derived using a combination of statistical and non-statistical methods. The scorecard is formatted to calculate quality based on weighted scores of both statistical sampling results and non-statistical testing results. Non-statistical factors include the results of the timeliness of agency submission; completeness of summary level data (Files A and B); suitability of File C for sample selection; record-level linkages (Files C and D1/D2); and COVID-19 outlay testing non-statistical sample. Statistical factors include the sampling results of the data element testing for completeness, accuracy, and timeliness. Due to the low volume of transactions in FY 2020 fourth quarter, the audit team tested 100 percent of transactions contained in Files C, D1, and D2, and therefore, no statistical sampling procedures were performed.

Table 1: Data Quality Levels

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

Source: FAEC DATA Act Working Group, IG Guide

Based on the results of our testing for Council’s DATA Act audit for FY 2020 fourth quarter, the Council scored 96.01 points, which is a quality rating of excellent. Appendix 6 provides additional details of scores for each factor used to calculate the overall quality score.

Table 2 summarizes the data element³⁷ errors attributable to the agency. Appendix 7 provides additional details of the error rates for each data element in addition to comparative results. In addition, we summarized the error rates for completeness, accuracy, and timeliness factors for each of the data elements with errors in appendix 8.

³⁷ Appendix 4 provides the required data elements and their definitions.

Table 2: Errors in Data Elements Attributable to Council’s FSSP, ARC

PIID/FAIN	Data Element		Attributed To
PIID	DE 25	Action Date	ARC personnel
PIID	DE 26	Period of Performance Start Date	ARC personnel
FAIN	DE 34	Award ID Number (FAIN)	ARC personnel
FAIN	DE 50	Object Class	ARC personnel
FAIN	DE 51	Appropriations Account	ARC personnel
FAIN	DE 53	Obligation	ARC personnel
FAIN	DE 56	Program Activity	ARC personnel
FAIN	DE 430	Disaster Emergency Fund Code	ARC personnel

Source: Treasury Office of Inspector General (OIG)

Council Implemented and Used Data Standards Established by OMB and Treasury

We evaluated Council’s implementation of the Government-wide financial data standards for award and spending information and determined that the Council is using the standards as defined by OMB and Treasury. The Council linked by common identifiers (e.g., PIID, FAIN), all of the data elements in the agency’s procurement, financial, and grants systems, as applicable. For the Broker files tested, we generally found that the required elements were present in the files and that the record values were presented in accordance with the standards.

Finding 1

Council Incorrectly Reported Prior Period Award in FY 2020 Fourth Quarter File C

While Council’s FY 2020 fourth quarter data met DATA Act reporting requirements and was determined to be of excellent quality overall, we found an error in File C. Specifically, a grant in the amount of \$194,413, that was awarded in the FY 2020 third quarter, was reported in FY 2020 fourth quarter File C. This was due to ARC personnel not entering the grant award timely into Oracle or in the data submission for FY 2020 third quarter.

On June 1, 2020, the Council awarded two grants and subsequently sent ARC’s Pensions, Grants, and Loans (PGL) branch

a request to enter the financial obligations into Oracle for both awards. However, it was not until July 21, 2020, that Council's Grants Director found one of the grant awards had not been posted in Oracle. The Council followed up with PGL staff who confirmed that only one grant award was processed on June 5, 2020, and the other grant award was not processed in June. Because of an oversight, PGL staff did not validate the second grant obligation in Oracle until July 22, 2020, a month after the award was made. In addition, ARC's error was not timely identified by the Council. Council personnel did not follow its new procedure to verify that all obligations were processed in Oracle within three business days of PGL's receipt, in accordance with the "Financial Policies and Procedures Handbook," updated on June 16, 2020. Council staff were unfamiliar with the new procedures, which were unclear as they were under a section applicable to IAAs, and not grants. Also, staff did not elevate the missing obligation to Council management or PGL after performing the month-end grant reconciliation. Furthermore, the "Financial Policies and Procedures Handbook" was not updated to reflect the new grant management system, GrantSolutions.

Per the DATA Act, to improve the quality of the data submitted to USAspending.gov, Federal agencies are held accountable for the completeness and accuracy of the data submitted. Due to the timing error noted above, Council's fiscal year 2020 fourth quarter File C was misstated by \$194,413, and therefore less reliable and useful. Furthermore, Council's future DATA Act submissions may be of lower quality as potential errors may not be identified without enhanced reviews.

Recommendations

We recommend that the Council's Executive Director ensures that the SAO:

1. Updates the Council's "Financial Policies and Procedures Handbook" and other applicable policies and procedures to incorporate the new grant management systems and to clarify that all obligations, including grant awards, must be processed in Oracle within three business days. The SAO should also ensure that Council staff is adequately trained on all updated guidance.

Management Response

Management responded that the Council will update its “Financial Policies and Procedures Handbook” to incorporate the new grants management system and clarify the 3-day processing and verification time requirement for all obligations in the Oracle accounting system. Staff will be retrained on the updated guidance.

OIG Comment

Management’s planned corrective actions meet the intent of our recommendation.

2. Continues to work closely with ARC to reduce timing errors for future DATA Act submissions.

Management Response

Management responded that the SAO met with ARC to address proper oversight to prevent these errors and ensure the accuracy of Council’s data.

OIG Comment

Management’s response, if implemented as stated, meets the intent of our recommendation.

Finding 2

Certain Procurement Data Elements in File D1 Had Errors (Repeat Finding)

We identified errors in File D1 made by ARC that resulted in certain procurement data elements in the Council’s FY 2020 fourth quarter DATA Act submission not meeting the standard for DATA Act quality reporting. Specifically, the Action Date and the Period of Performance Start Date in File D1 did not reflect the Gulf of Mexico Alliance contract. The Action Date and the Period of Performance Start Date per the contract were both September 29, 2020. However, File D1 reported September 28, 2020 for both data elements. As described in the background section of this report, this finding is repeated since our second DATA Act report identified similar errors in certain procurement data elements made by ARC.

The Council's IAA with ARC for financial and administrative services includes the procurement system platform, PRISM, acquisition services, and contract administration. ARC staff inputs the Council's awarded contract data into PRISM, which is integrated with FPDS-NG as certain procurement data fields (i.e. Action Date and Period and Performance Start Date) auto populate from PRISM into FPDS-NG. When a contract action is taken, an ARC Contracting Specialist prepares a form containing key procurement information required to be input into PRISM and FPDS-NG. An ARC CO reviews the accuracy of information entered into PRISM and FPDS-NG and approves entries if no errors are noted. Per FAR Part 4.604, both the submission and accuracy of data in FPDS-NG are the responsibility of the CO who awards the contract action.

In the case of the errors noted above, both the Action Date and Period of Performance Start Date were the result of incorrect data entered into PRISM, which in turn populated the fields in FPDS-NG with inaccurate data. As a result, the Broker pulled the incorrect data from FPDS-NG for inclusion in the Council's File D1 submission that was published on USAspending.gov. We made the Council aware of the errors during our fieldwork, and on May 17, 2021, ARC corrected the Action Date and Period of Performance Start Date in File D1 consistent with the contract data. After the correction, we verified that the fields were accurate in FPDS-NG and on USAspending.gov.

According to the DATA Act, to improve the quality of data submitted to USAspending.gov, Federal agencies are held accountable for the completeness and accuracy of the data submitted. Council staff did not review data entered into FPDS-NG because the Council relies on ARC to review for accuracy and the Council does not have access to FPDS-NG. This is a repeat finding since our previous audit of the Council's FY 2019 first quarter data in which we noted similar errors in certain procurement data elements made by ARC. We found no evidence that the SAO reviewed periodic data element reports provided by ARC as stated in Council's management response in our prior DATA Act report. The data inaccuracies noted in the Council's FY 2020 fourth quarter DATA Act submission were caused by data entry errors made by the ARC Contracting Specialist and the CO not detecting the errors at the second level review. As a result, the Council's FY

2020 fourth quarter File D1 was not fully accurate, and therefore less reliable and useful. Furthermore, Council's future DATA Act submissions may be of lower quality as potential errors may not be identified without enhanced reviews.

Recommendations

We recommend that the Council's Executive Director ensures that the SAO:

3. Documents and implements additional procedures for Council staff to review periodic data element reports prior to the SAO asserting to the completeness, accuracy, timeliness, and quality of Council's DATA Act submission.

Management Response

Management responded that the Council has obtained direct access to FPDS periodic data element reports via SAM.gov, which will be reconciled by the CORs and sent to the SAO for review prior to certification.

OIG Comment

Management's planned corrective action meets the intent of our recommendation. As part of implementing this recommendation, management should document periodic data element report reviews and reconciliations in procedures.

4. Continues to improve oversight of ARC's future DATA Act submissions to ensure the accuracy of the Council's procurement data, which reaffirms our recommendation from our prior DATA Act audit report.

Management Response

Management responded that the SAO met with ARC to address proper oversight to prevent these errors and ensure the accuracy of Council's data.

OIG Comment

Management's corrective action, if implemented as stated, meets the intent of our recommendation.

* * * * *

We appreciate the courtesies and cooperation provided to our staff during the audit. If you wish to discuss the report, you may contact me at (202) 577-6609 or Eleanor Kang, Audit Manager, at (202) 277-6526. Major contributors to this report are listed in appendix 10. A distribution list for this report is provided as appendix 11.

/s/

Cecilia K. Howland
Audit Director, State and Local Fiscal Recovery, RESTORE, and
CDFI Programs

Appendix 1: Objectives, Scope, and Methodology

Our audit objectives were to assess (1) the completeness, accuracy, timeliness, and quality of the financial and award data submitted for publication on USAspending.gov; and (2) the Gulf Coast Ecosystem Restoration Council's (Council) implementation and use of the Government-wide financial data standards established by the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury).

The scope of our audit included fiscal year (FY) 2020 fourth quarter (July, August, and September 2020) financial and payment data submitted for publication by the Council, and any applicable procedures, certifications, documentation, and controls to achieve this process. We tested 100 percent of the data's quantitative factors for completeness, accuracy, timeliness, and quality, as well as, tested non-statistical qualitative factors regarding the financial and payment data. Therefore, we did not perform statistical sampling procedures.

To accomplish the objectives, we performed the following activities during audit fieldwork conducted remotely, due to Coronavirus Disease 2019 (COVID-19), between March 2021 and September 2021:

- i. Reviewed applicable Federal laws, regulations, and guidance, including, but not limited to:
 1. P.L. 112-141, *Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012* (RESTORE Act) (July 6, 2012);
 2. P.L. 109-282, *Federal Funding Accountability and Transparency Act of 2006* (September 26, 2006);
 3. P.L. 113-101, *Digital Accountability and Transparency Act of 2014* (DATA Act) (May 9, 2014);
 4. 48 CFR 1, "Federal Acquisition Regulations";
 5. P.L. 104-208, *Federal Financial Management Improvement Act of 1996* (September 30, 1996);
 6. P.L. 97-205, *Federal Manager's Financial Integrity Act of 1982* (September 8, 1982);
 7. *CIGIE FAEC Inspectors General Guide to Compliance Under the DATA Act* (December 4, 2020); and

Appendix 1: Objectives, Scope, and Methodology

8. *FAEC DATA Act Working Group FY 2021 DATA Act Audit Frequently Asked Questions* (February 23, 2021 and May 11, 2021 versions).
- ii. Reviewed technical and informational guidance issued by Treasury's Government-wide Program Management Office (PMO) and OMB, including:
 1. "DATA Act Information Model Schema (DAIMS) Practices and Procedures for DATA Act Broker Submissions," Version 2.0 (May 6, 2020);
 2. "DATA Act Information Model Schema (DAIMS) Validation Rules," Version 2.0 (May 6, 2020);
 3. "DATA Act Information Model Schema (DAIMS) Interface Definition Document (IDD)," Version 2.0 (May 6, 2020);
 4. "DATA Act Information Model Schema (DAIMS) Reporting Submission Specification (RSS)," Version 2.0 (May 6, 2020);
 5. OMB, M-20-21, "Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)" (April 10, 2020);
 6. OMB, M-18-18, "Implementing Statutory Changes to the Micro-Purchase and the Simplified Acquisition Thresholds for Financial Assistance" (June 20, 2018);
 7. OMB, M-18-16, "Appendix A to OMB Circular No. A-123, *Management of Reporting and Data Integrity Risk*" (June 6, 2018);
 8. OMB, M-17-04, "Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability" (November 4, 2016);
 9. OMB, M-16-17, "OMB Circular No. A-123, Management's Responsibility for Enterprise Risk Management and Internal Control" (July 15, 2016);
 10. OMB, M-2016-03, "Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal Spending Information" (May 3, 2016); and
 11. OMB, M-15-12, "Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable" (May 8, 2015).
 - iii. Reviewed Treasury Office of Inspector General (OIG) reports, including, but not limited to:

Appendix 1: Objectives, Scope, and Methodology

1. Treasury OIG, *DATA Act: Council Met DATA Act Reporting Requirements but DATA Accuracy Could be Improved*, OIG-20-005 (October 30, 2019);
 2. Treasury OIG, *DATA Act: Council Met Reporting Requirements Under the DATA Act Despite Challenges*, OIG-18-008 (November 2, 2017);
 3. Treasury OIG, *DATA Act: Treasury Continues to Make Progress in Meeting DATA Act Reporting*, OIG-20-007 (November 8, 2019);
 4. Treasury OIG, *Treasury Continues to Make Progress in Meeting DATA Act Reporting Requirements, But Data Quality Concerns Remain*, OIG-18-010R (November 8, 2017); and
 5. Treasury OIG, *Report on the Bureau of the Fiscal Service Administrative Resource Center's Description of its Shared Services and the Suitability of the Design and Operating Effectiveness of its Controls for the Period July 1, 2020 to June 30, 2021*, OIG-21-030 (September 27, 2021).
- iv. Reviewed Government Accountability Office (GAO) reports, including, but not limited to:
1. GAO, *Standards for Internal Controls in the Federal Government*, GAO-14-704G (September 10, 2014);
 2. GAO, *DATA Act: OIGs Reported That Quality of Agency-Submitted Data Varied, and Most Recommended Improvements*, GAO-20-540 (July 2020);
 3. GAO, *DATA Act: Quality of Data Submission Has Improved but Further Action Is Needed to Disclose Known Data Limitations*, GAO-20-75 (November 2019);
 4. GAO, *Reported Quality of Agencies' Spending Data Reviewed by OIGs Varied Because of Government-wide and Agency Issues*, GAO-18-546 (July 2018);
 5. GAO, *DATA Act: OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations* GAO-18-138 (November 8, 2017);
 6. GAO, *DATA Act: As Reporting Deadline Nears, Challenges Remain That Will Affect Data Quality*, GAO-17-496 (April 28, 2017);
 7. GAO, *DATA Act: Office of Inspector General Reports Help Identify Agencies' Implementation Challenges*, GAO-17-460 (April 26, 2017); and

Appendix 1: Objectives, Scope, and Methodology

8. GAO, *Electronic Government: Implementation of the Federal Funding Accountability and Transparency Act of 2006*, GAO-10-365 (March 12, 2010).
- v. Interviewed the following key personnel at the Council and its Federal Shared Service Provider (FSSP), Treasury's Bureau of the Fiscal Service's Administrative Resource Center (ARC):
 1. Council
 - a. Chief Financial Officer, serves as the Senior Accountable Official (SAO);
 - b. Director of Administration;
 - c. Deputy Executive Director;
 - d. Chief Information Officer;
 - e. Technical Analyst;
 - f. Director of Grants/IAs and Compliance;
 - g. Financial Manager;
 - h. Accountant; and
 - i. Enterprise Risk Management Analyst.
 2. ARC
 - a. DATA Act Accountant;
 - b. Supervisory Accountant;
 - c. Compliance & Policy and Centralized Services Supervisor;
 - d. Contracting Officer; and
 - e. Supervisory Financial Systems Analyst.
- vi. Reaffirmed our understanding of internal control related to the Council's DATA Act submission process.
- vii. Reaffirmed our understanding of the roles and responsibilities for the Council and their FSSP; grant awardees and contract recipients.
- viii. Performed a walkthrough of the Council's GrantSolutions system to gain an understanding of the new grant system, including awardee registration, grant application review, and award processes.
- ix. Tested data elements from the Council's certified FY 2020 fourth quarter DATA Act submission for completeness, accuracy, timeliness, and quality.
- x. Tested 100 percent of the Council's FY 2020 fourth quarter data for Files A-D2, including six procurement and twelve grant awards.
- xi. Followed up on the prior audit recommendations made in the second DATA Act audit report, *DATA Act: Council Met DATA Act Reporting Requirements but Data Accuracy Could be Improved* (OIG-20-005) issued on October 30, 2019.

Appendix 1: Objectives, Scope, and Methodology

- xii. Reviewed the GAO's *Standards for Internal Control in the Federal Government* (September 2014) to identify the components of internal control and principles that fit within the context of the audit objectives. We determined that the control environment, control activities, information and communication, and monitoring components of internal controls were significant to our audit objectives. Specifically, we assessed Council's policies and procedures, Data Quality Plan, and other relevant internal control documents (outlined below) against the following related principles:
 - 1. Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives;
 - 2. Management should design control activities to achieve objectives and respond to risks;
 - 3. Management should design the entity's information system and related control activities to achieve objectives and respond to risks;
 - 4. Management should implement control activities through policies;
 - 5. Management should use quality information to achieve the entity's objectives;
 - 6. Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results; and
 - 7. Management should remediate identified internal control deficiencies on a timely basis.
- xiii. Reviewed key documentation provided by Council personnel, including the Council's:
 - 1. Organizational chart;
 - 2. Data Quality Plan (DQP) dated February 25, 2019 and updated October 19, 2020;
 - 3. "FY 2020 Q4 – DATA Act Submission Certification Statement;"
 - 4. Fiscal Year 2020 Q4 data submission for Files A through F;
 - 5. DATA Act Broker (Broker) final warning reports;
 - 6. "DATA Act Broker Certification Instructions" Standard Operating Procedures (SOP) Version 2.0.1;
 - 7. "Financial Assistance Broker Submissions (FABS)" SOP Version 2.0.1;

Appendix 1: Objectives, Scope, and Methodology

8. Council's "Grant Solutions Grant Payments Reconciliation Standard Operating Procedures" dated July 17, 2020;
9. "Prepare Award (Grants Team)" SOP Version 2.0.3;
10. "Executive Review and Award" SOP Version 2.0.2;
11. "Financial Policies and Procedures Handbook" updated on June 16, 2020;
12. Financial Statement Crosswalks for Government-wide Treasury Accounting Symbol (GTAS);
13. Interagency agreement between the Council and ARC for FY 2020;
14. Correspondence between ARC and Council;
15. Copies of contracts and awards listed in Council's FY 2020 fourth quarter DATA Act submission; and
16. Final validation, reconciliation, and assurance reports for FY 2020 fourth quarter.

This audit was conducted in accordance with generally accepted government auditing standards (GAGAS). These 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.

Appendix 2: Definitions of Completeness, Accuracy, Timeliness, and Quality

Table 1: Definitions of Completeness, Accuracy, Timeliness, and Quality

Table 1: Definitions of Completeness, Accuracy, Timeliness, and Quality

Attribute	Definition
Completeness	Completeness is measured in two ways, (1) all transactions and events that should have been recorded are recorded in the proper period and (2) for each of the required data elements that should have been reported, the data element was reported in the appropriate Files A through D2.
Accuracy	Accuracy is measured as the amounts and other data relating to reported transactions have been recorded in accordance with the "DATA Act Information Model Schema (DAIMS) Reporting Submission Specification (RSS)," the "DATA Act Information Model Schema (DAIMS) Interface Definition Document (IDD)," and the online data dictionary, and agree with the original award documentation/contract file.
Timeliness	Timeliness is measured in two ways, (1) reporting of the agency monthly or quarterly DATA Act submission to the DATA Act Broker is in accordance with the schedule established by the Treasury DATA Act Project Management Office (PMO) and (2) for each of the required data elements that should have been reported, the data elements were reported in accordance with the reporting schedules defined by the financial, procurement, and financial assistance requirements (FFATA, FAR, FPDS-NG, Financial Assistance Broker Submission (FABS), and DAIMS).
Quality	Quality is defined as data that is complete, accurate, and timely, and includes statistical and non-statistical testing results.

Source: Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Council's (FAEC) *CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act* (December 4, 2020).

Appendix 3: CIGIE Reporting 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

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

Page 2

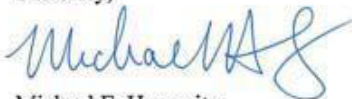
intent of the oversight provisions in the DATA Act and provide useful reports for the public, the Congress, the Executive Branch, and others.

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,



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 4: Government-wide Financial Data Elements and Definitions

Data Element	Data Definition
Action Date	The date the action being reported was issued / signed by the Government or a binding agreement was reached.
Action Type	Description (and corresponding code) that provides information on any changes made to the Federal prime award. There are typically multiple actions for each award.
Amount of Award	The cumulative amount obligated by the Federal Government for an award, which is calculated by USAspending.gov or a successor site. For procurement and financial assistance awards except loans, this is the sum of Federal Action Obligations. For loans or loan guarantees, this is the Original Subsidy Cost.
Appropriations Account	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. An appropriations account is represented by a Treasury Account Fund Symbol (TAFS) created by Treasury in consultation with the Office of Management and Budget. (defined in OMB Circular A-11).
Award Description	A brief description of the purpose of the award.
Award Identification (ID) Number	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.
Award Modification/ Amendment Number	The identifier of an action being reported that indicates the specific subsequent change to the initial award.
Award Type	Description (and corresponding code) that provides information to distinguish type of contract, grant, or loan and provides the user with more granularity into the method of delivery of the outcomes.
Awardee/Recipient Legal Entity Name	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).
Awardee/Recipient Unique Identifier	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 Data Universal Numbering System (DUNS®) number.
Awarding Agency Code	A department or establishment of the Government as used in the TAFS.
Awarding Agency Name	The name associated with a department or establishment of the Government as used in the TAFS.
Awarding Office Code	Identifier of the level n organization that awarded, executed or is otherwise responsible for the transaction.
Awarding Office Name	Name of the level n organization that awarded, executed or is otherwise responsible for the transaction.
Awarding Sub Tier Agency Code	Identifier of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.
Awarding Sub Tier Agency Name	Name of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.
Budget Authority Appropriated	A provision of law (not necessarily in an appropriations act) authorizing an account to incur obligations and to make outlays for a given purpose. Usually, but not always, an appropriation provides budget authority. (defined in OMB Circular A-11).

Appendix 4: Government-wide Financial Data Elements and Definitions

Data Element	Data Definition
Business Types	A collection of indicators of different types of recipients based on socio-economic status and organization / business areas.
Catalog of Federal Domestic Assistance (CFDA) Number	The number assigned to a Federal area of work in the Catalog of Federal Domestic Assistance. (This is also referred to as Assistance Listings as of May 2018.)
Catalog of Federal Domestic Assistance (CFDA) Title	The title of the area of work under which the Federal award was funded in the Catalog of Federal Domestic Assistance.
Current Total Value of Award	For procurement, the total amount obligated to date on a contract, including the base and exercised options.
Disaster Emergency Fund Code	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.
Federal Action Obligation	Amount of Federal Government's obligation, de-obligation, or liability, in dollars, for an award transaction.
Funding Agency Code	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.
Funding Agency Name	Name of the department or establishment of the Government that provided the preponderance of the funds for an award and/or individual transactions related to an award.
Funding Office Code	Identifier of the level n organization that provided the preponderance of the funds obligated by this transaction.
Funding Office Name	Name of the level n organization that provided the preponderance of the funds obligated by this transaction.
Funding Sub Tier Agency Code	Identifier of the level 2 organization that provided the preponderance of the funds obligated by this transaction.
Funding Sub Tier Agency Name	Name of the level 2 organization that provided the preponderance of the funds obligated by this transaction.
Highly Compensated Officer Name	First Name: 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. Middle Initial: The middle initial 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. Last Name: The last 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.
Highly Compensated Officer Total Compensation	The cash and noncash dollar value earned by the 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, and 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.
Legal Entity Address	The awardee or recipient's legal business address where the office represented by the Unique Entity Identifier (as registered in the System for Award Management) is located. In most cases, this should match what the entity has filed with the State in its organizational documents, if required. The address is made up of five components: Address Lines 1 and 2, City, State Code, and ZIP + 4 or Postal Code.
Legal Entity Congressional District	The congressional district in which the awardee or recipient is located. This is not a required data element for non-U.S. addresses.

Appendix 4: Government-wide Financial Data Elements and Definitions

Data Element	Data Definition
Legal Entity Country Code	Code for the country in which the awardee or recipient is located, using the ISO 3166-1 Alpha-3 GENC Profile, and not the codes listed for those territories and possessions of the United States already identified as "states."
Legal Entity Country Name	The name corresponding to the Country Code.
National Interest Action	A code that represents the national interest for which the contract is created.
Non-Federal Funding Amount	For financial assistance, 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.
North American Industrial Classification System (NAICS) Code	The identifier that represents the North American Industrial Classification System Code assigned to the solicitation and resulting award identifying the industry in which the contract requirements are normally performed.
North American Industrial Classification System (NAICS) Description	The title associated with the NAICS Code.
Object Class	Categories in a classification system that presents obligations by the items or services purchased by the Federal Government. Each specific object class is defined in OMB Circular A-11 § 83.6. (defined in OMB Circular A-11)
Obligation	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. It is a violation of the Anti-deficiency 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. It is a violation of the Anti-deficiency 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). The following subsections provide additional guidance on when to record obligations for the different types of goods and services or the amount. Additional detail is provided in Circular A-11.
Ordering Period End Date	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.
Other Budgetary Resources	New borrowing authority, contract authority, and spending authority from offsetting collections provided by Congress in an appropriations act or other legislation, or unobligated balances of budgetary resources made available in previous legislation, to incur obligations and to make outlays (defined in OMB Circular A-11).
Outlay	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

Appendix 4: Government-wide Financial Data Elements and Definitions

Data Element	Data Definition
	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 (defined in OMB Circular A-11).
Parent Award Identification (ID) Number	The identifier of the procurement award under which the specific award is issued, such as a Federal Supply Schedule. This data element currently applies to procurement actions only.
Period of Performance Current End Date	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.
Period of Performance Potential End Date	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.
Period of Performance Start Date	The date on which, for the award referred to by the action being reported, awardee effort begins or the award is otherwise effective.
Potential Total Value of Award	For procurement, the total amount that could be obligated on a contract, if the base and all options are exercised.
Primary Place of Performance Address	The address where the predominant performance of the award will be accomplished. The address is made up of four components: City, State Code, and ZIP + 4 or Postal Code.
Primary Place of Performance Congressional District	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.
Primary Place of Performance Country Code	Country code where the predominant performance of the award will be accomplished.
Primary Place of Performance Country Name	Name of the country represented by the country code where the predominant performance of the award will be accomplished.
Program Activity	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).
Record Type	Code indicating whether an action is an individual transaction or aggregated. This data element applies to financial assistance only.
Treasury Account Symbol (excluding sub-account)	<p>Treasury Account Symbol: The account identification codes assigned by the Department of 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 Department of the Treasury and the Office of Management and Budget. (defined in OMB Circular A-11).</p> <p>Treasury Appropriation Fund Symbol: 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>
Ultimate Parent Legal Entity Name	The name of the ultimate parent of the awardee or recipient. Currently, the name is from the global parent DUNS® number.
Ultimate Parent Unique Identifier	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.

Appendix 4: Government-wide Financial Data Elements and Definitions

Data Element	Data Definition
Unobligated Balance	Unobligated balance means the cumulative amount of budget authority that remains available for obligation under law in unexpired accounts at a point in time. The term "expired balances available for adjustment only" refers to unobligated amounts in expired accounts. Additional detail is provided in Circular A-11.

Source: OMB, "Federal Spending Transparency Data Standards," <https://portal.max.gov/portal/assets/public/offm/DataStandardsFinal.htm>; "DATA Act Information Model Schema (DAIMS) Reporting Submission Specification (RSS)" and "DATA Act Information Model Schema (DAIMS) Interface Definition Document (IDD)," version 2.0 (May 6, 2020); and OMB M-20-21, "Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)" (April 10, 2020).

Appendix 5: Analysis of the Accuracy of Dollar Value-Related Data Elements

Our testing included tests of certain dollar value-related data elements, such as Federal action obligation, current total value of award, potential total value of award, and transaction obligation amount. The table below shows the results of the accuracy of data elements related to dollar value.

Table 1: Accuracy of Dollar Value-Related Data Elements

Transaction Type	Data Element #	Data Element Name	Accurate	Not Accurate	Not Applicable	Total Tested	Error Rate	Absolute Value of Errors (\$)
Procurement	DE 13	Federal Action Obligation	6	0	0	6	0%	0
Procurement	DE 14	Current Total Value of Award	6	0	0	6	0%	0
Procurement	DE 15	Potential Total Value of Award	6	0	0	6	0%	0
Procurement	DE 53	Obligation	6	0	0	6	0%	0
Financial Assistance	DE 11	Amount of Award	11	0	1	12	0%	0
Financial Assistance	DE 12	Non-Federal Funding Amount	11	0	1	12	0%	0
Financial Assistance	DE 13	Federal Action Obligation	11	0	1	12	0%	0
Financial Assistance	DE 53	Obligation	11	1	0	12	8%	\$194,413
Total:			68	1	3	72		

Source: Department of the Treasury Office of Inspector General's testing results using the format from the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Council's (FAEC) *CIGIE FAEC Inspectors General Guide to Compliance Under the DATA Act* (December 4, 2020).

Appendix 6: Gulf Coast Ecosystem Restoration Council's Data Quality Scorecard

Gulf Coast Ecosystem Restoration Council			Maximum Points Possible	
FY 2021 DATA Act Quality Scorecard			Without Outlays (No COVID-19 Funding)	With Outlays (COVID-19 Funding)
	Criteria	Score		
Non-Statistical	Timeliness of Agency Submission	5.0	5.0	5.0
	Completeness of Summary Level Data (Files A & B)	13.0	13.0	10.0
	Suitability of File C for Sample Selection	12.7	13.0	10.0
	Record-Level Linkages (Files C & D1/D2)	8.8	9.0	7.0
	COVID-19 Outlay Testing Non-Statistical Sample	No COVID-19 Funding	0.0	8.0
Statistical	Completeness	14.2	15.0	15.0
	Accuracy	28.3	30.0	30.0
	Timeliness	14.2	15.0	15.0
Quality Score	Excellent	96.014	100.0	100.0

Source: Department of the Treasury Office of Inspector General's calculations using the Quality Scorecard, Attachment 4, from the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Council's (FAEC) *CIGIE FAEC Inspectors General Guide to Compliance Under the DATA Act* (December 4, 2020).

Appendix 7: Comparative Results Table

Gulf Coast Ecosystem Restoration Council 's Comparative Results for Data Elements <i>Based on Accuracy Error Rate in Descending Order</i>		Error Rate		
DAIMS Element #	Data Element Name	2021	2019	% Change
26	Period of Performance Start Date	6%	0%	-6% ³⁸
34	Award ID Number (PIID/FAIN)	6%	0%	-6%
50	Object Class	6%	0%	-6%
51	Appropriations Account	6%	0%	-6%
53	Obligation	6%	0%	-6%
56	Program Activity	6%	0%	-6%
25	Action Date	6%	20%	14% ³⁹
5	Legal Entity Address	0%	20%	20%
16	Award Type	0%	20%	20%
42	Funding Office Name	0%	20%	20%
43	Funding Office Code	0%	20%	20%
48	Awarding Office Name	0%	20%	20%
49	Awarding Office Code	0%	20%	20%

³⁸ The percentage in red text represents an increase in error rate.

³⁹ The percentage in green text represents a decrease in error rate.

Appendix 7: Comparative Results Table

1	Awardee/Recipient Legal Entity Name	0%	0%	0%
2	Awardee/Recipient Unique Identifier	0%	0%	0%
3	Ultimate Parent Unique Identifier	0%	0%	0%
4	Ultimate Parent Legal Entity Name	0%	0%	0%
6	Legal Entity Congressional District	0%	0%	0%
7	Legal Entity Country Code	0%	0%	0%
8	Legal Entity Country Name	0%	0%	0%
11	Amount of Award	0%	0%	0%
12	Non-Federal Funding Amount	0%	0%	0%
13	Federal Action Obligation	0%	0%	0%
14	Current Total Value of Award	0%	0%	0%
15	Potential Total Value of Award	0%	0%	0%
17	NAICS Code	0%	0%	0%
18	NAICS Description	0%	0%	0%
19	Catalog of Federal Domestic Assistance (CFDA) Number	0%	0%	0%
20	Catalog of Federal Domestic Assistance (CFDA) Title	0%	0%	0%
22	Award Description	0%	0%	0%
23	Award Modification / Amendment Number	0%	0%	0%

Appendix 7: Comparative Results Table

24	Parent Award ID Number	0%	0%	0%
27	Period of Performance Current End Date	0%	0%	0%
28	Period of Performance Potential End Date	0%	0%	0%
29	Ordering Period End Date	0%	0%	0%
30	Primary Place of Performance Address	0%	0%	0%
31	Primary Place of Performance Congressional District	0%	0%	0%
32	Primary Place of Performance Country Code	0%	0%	0%
33	Primary Place of Performance Country Name	0%	0%	0%
35	Record Type	0%	0%	0%
36	Action Type	0%	0%	0%
37	Business Types	0%	0%	0%
38	Funding Agency Name	0%	0%	0%
39	Funding Agency Code	0%	0%	0%
40	Funding Sub Tier Agency Name	0%	0%	0%
41	Funding Sub Tier Agency Code	0%	0%	0%
44	Awarding Agency Name	0%	0%	0%
45	Awarding Agency Code	0%	0%	0%
46	Awarding Sub Tier Agency Name	0%	0%	0%

Appendix 7: Comparative Results Table

47	Awarding Sub Tier Agency Code	0%	0%	0%
54	Unobligated Balance	0%	0%	0%
57	Outlay (File C - Gross Outlay Amount By Award CPE)	n/a	n/a	n/a
163	National Interest Action	0%	n/a	n/a
430	Disaster Emergency Fund Code	6%	n/a	n/a

Source: Department of the Treasury Office of Inspector General's calculations using the format from the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Council's (FAEC) *CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act* (December 4, 2020).

Appendix 8: Standardized Data Element Reporting

Gulf Coast Ecosystem Restoration Council's Results for Data Elements <i>in Descending Order by Accuracy Error Rate</i>		Error Rate		
DAIMS Element #	Data Element Name	A Accuracy	C Completeness	T Timeliness
25	Action Date	6%	0%	0%
26	Period of Performance Start Date	6%	0%	0%
34	Award ID Number (PIID/FAIN)	6%	6%	6%
50	Object Class	6%	6%	6%
51	Appropriations Account	6%	6%	6%
53	Obligation	6%	6%	6%
56	Program Activity	6%	6%	6%
430	Disaster Emergency Fund Code	6%	6%	6%
1	Awardee/Recipient Legal Entity Name	0%	0%	0%
2	Awardee/Recipient Unique Identifier	0%	0%	0%
3	Ultimate Parent Unique Identifier	0%	0%	0%
4	Ultimate Parent Legal Entity Name	0%	0%	0%
5	Legal Entity Address	0%	0%	0%
6	Legal Entity Congressional District	0%	0%	0%
7	Legal Entity Country Code	0%	0%	0%
8	Legal Entity Country Name	0%	0%	0%
11	Amount of Award	0%	0%	0%
12	Non-Federal Funding Amount	0%	0%	0%
13	Federal Action Obligation	0%	0%	0%
14	Current Total Value of Award	0%	0%	0%

Appendix 8: Standardized Data Element Reporting

15	Potential Total Value of Award	0%	0%	0%
16	Award Type	0%	0%	0%
17	NAICS Code	0%	0%	0%
18	NAICS Description	0%	0%	0%
19	Catalog of Federal Domestic Assistance (CFDA) Number	0%	0%	0%
20	Catalog of Federal Domestic Assistance (CFDA) Title	0%	0%	0%
22	Award Description	0%	0%	0%
23	Award Modification / Amendment Number	0%	0%	0%
24	Parent Award ID Number	0%	0%	0%
27	Period of Performance Current End Date	0%	0%	0%
28	Period of Performance Potential End Date	0%	0%	0%
29	Ordering Period End Date	0%	0%	0%
30	Primary Place of Performance Address	0%	0%	0%
31	Primary Place of Performance Congressional District	0%	0%	0%
32	Primary Place of Performance Country Code	0%	0%	0%
33	Primary Place of Performance Country Name	0%	0%	0%
35	Record Type	0%	0%	0%
36	Action Type	0%	0%	0%
37	Business Type	0%	0%	0%
38	Funding Agency Name	0%	0%	0%
39	Funding Agency Code	0%	0%	0%
40	Funding Sub Tier Agency Name	0%	0%	0%
41	Funding Sub Tier Agency Code	0%	0%	0%
42	Funding Office Name	0%	0%	0%
43	Funding Office Code	0%	0%	0%
44	Awarding Agency Name	0%	0%	0%
45	Awarding Agency Code	0%	0%	0%
46	Awarding Sub Tier Agency Name	0%	0%	0%
47	Awarding Sub Tier Agency Code	0%	0%	0%

Appendix 8: Standardized Data Element Reporting

48	Awarding Office Name	0%	0%	0%
49	Awarding Office Code	0%	0%	0%
54	Unobligated Balance	0%	0%	0%
57	Outlay (Gross Outlay Amount by Award CPE ⁴⁰) ⁴¹	N/A	N/A	N/A
163	National Interest Action	0%	0%	0%

Source: Department of the Treasury Office of Inspector General's calculations using the format from the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Council's (FAEC) *CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act* (December 4, 2020).

⁴⁰ In File C, Federal agencies previously had the option to report on a quarterly basis the Gross Outlay Amount. By Award Current Period End (CPE). Under the Office of Management and Budget M-20-21, Federal agencies with Coronavirus Disease 2019 funding are now required to provide each Gross Outlay Amount By Award CPE on a monthly basis for each Federal award with outlay activity and to break down each Gross Outlay Amount By Award CPE by Treasury Account Symbol, Program Activity, Object Class, and the Disaster Emergency Fund Code.

⁴¹ Outlays were tested using a non-statistical sample.

Appendix 9: Management Response



Gulf Coast Ecosystem Restoration Council
500 Poydras Street, Suite 1117
New Orleans, LA 70130

October 27, 2021

Richard K. Delmar
Acting Inspector General
Department of the Treasury

Re: Response to the draft OIG Audit Report: DATA Act: Council Met DATA Act Reporting Requirements but Improvements Are Needed.

Thank you for the opportunity to review the draft DATA Act: Council Met DATA Act Reporting Requirements but Improvements Are Needed (OIG-22-0XX). The Council agrees with the report that Council's FY 2020 fourth quarter data submission met the standards for completeness, accuracy, timeliness, and was of excellent quality (i.e., scored 96.01 points within the excellent quality score range of 95-100) and that the Council fully implemented and used the Government-wide financial data standards established by OMB and Treasury in August 2015.

The Council concurs that while the Council's FY 2020 fourth quarter data was found to be of excellent quality, there were errors in procurement data elements of the Council's File D1, as well as certain data elements within the linkage of the Council's File C to File D2, in which both were attributed to ARC personnel oversight. As a result, the Senior Accountable Official (SAO) met with the Bureau of the Fiscal Service's Administrative Resource Center (ARC) to address proper oversight to prevent these errors and ensure the accuracy of the Council's data.

The Council concurs with the recommendations and will update the "Financial Policies and Procedures Handbook" to incorporate the new grants management system, and clarify the 3-day processing and verification time requirement for all obligations in the Oracle accounting system. In order to elucidate the policy changes, staff will be retrained on the updated guidance. The Council has obtained direct access to FPDS periodic data element reports via SAM.gov, which will be reconciled by the CORs and sent to the SAO for review prior to certification.

These actions will work to prevent errors in the Council's data submissions and continue to comply with data standards established by OMB and Treasury.

Sincerely,

MARY
WALKER

Digitally signed
by MARY WALKER
Date: 2021.10.27
08:37:54 -04'00'

Mary S. Walker
Executive Director

Appendix 10: Major Contributors to This Report

Eleanor Kang, Audit Manager
Julie Wong, Audit Manager
Clare Granville, Auditor-in-Charge
Alexis Satterwhite, Auditor
Sarah Edmonds, Auditor
Clint Hoellrigl, Auditor
Kevin Guishard, Referencer

Appendix 11: Report Distribution

Gulf Coast Ecosystem Restoration Council

Department of Agriculture Council Designee
Department of the Army Council Designee
Department of Commerce Council Designee
Environmental Protection Agency Council Designee
Department of Homeland Security Council Designee
Department of the Interior Council Designee
State of Alabama Council Designee
State of Florida Council Designee
State of Louisiana Council Designee
State of Mississippi Council Designee
State of Texas Council Designee

Department of the Treasury

Deputy Secretary
Under Secretary for Domestic Finance
Fiscal Assistant Secretary
Deputy Assistant Secretary, Fiscal Operations and Policy

Office of Management and Budget

Office of Inspector General Budget Examiner

U.S. Senate

Chairman and Ranking Member
Committee on Environment and Public Works

Chairman and Ranking Member
Committee on Commerce, Science, and Transportation

Chairman and Ranking Member
Committee on Energy and Natural Resources

Chairman and Ranking Member
Committee on Appropriations

Chairman and Ranking Member
Committee on Homeland Security and Governmental Affairs

Chairman and Ranking Member
Committee on the Budget

U.S. House of Representatives

Chairman and Ranking Member
Committee on Science, Space, and Technology

Chairman and Ranking Member
Committee on Natural Resources

Chairman and Ranking Member
Committee on Transportation and Infrastructure

Chairman and Ranking Member
Committee on Appropriations

Chairman and Ranking Member
Committee on Oversight and Reform

Chairman and Ranking Member
Committee on the Budget

U.S. Government Accountability Office

Comptroller General of the United States

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