CliftonLarsonAllen LLP
CLAconnect.com

National Archives and Records Administration

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

Fiscal Year 2019, First Quarter, DATA Act Submission

Prepared by:
CliftonLarsonAllen LLP
901 North Glebe Road, Suite 200
Arlington, VA 22203

November 4, 2019

Abbreviations and Short References

Award ID   Award Identification

CIGIE   Council of the Inspectors General on Integrity and Efficiency

CLA   CliftonLarsonAllen

DAIMS   DATA Act Information Model Schema

DATA Act   Digital Accountability and Transparency Act of 2014

DQP   Data Quality Plan

FABS   Financial Assistance Broker Submission

FAEC   Federal Audit Executive Council

FAIN   Financial Assistance Identifier Number

FAR   Federal Acquisition Regulation

FFATA   Federal Funding Accountability and Transparency Act of 2006

FFMIA   Federal Financial Management Improvement Act of 1996

FPDS-NG   Federal Procurement Data System – Next Generation

FSRS   FFATA Sub-award Reporting System

GAGAS   Generally Accepted Government Auditing Standards

GAO   Government Accountability Office

GSA   General Services Administration

GTAS   Government-wide Treasury Account Symbol

IDD   Interface Definition Document

IG   Inspector General

IGT   Intragovernmental Transactions

MPM   Management Procedures Memorandum

NARA   National Archives and Records Administration

OMB   Office of Management and Budget

PIID   Procurement Instrument Identifier Number

PRISM   Procurement Information System for Management

PMO   Project Management Office

RSS   Reporting Submission Specification

SAM   System for Award Management

SAO   Senior Accountable Official

SOC   Service Organization Controls

TAS   Treasury Account Symbol

Treasury   Department of the Treasury

URI   Unique Record Identifiers

Working Group FAEC DATA Act Working Group

Table of Contents

INDEPENDENT AUDITORS' REPORT

Inspector General
National Archives and Records Administration

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

We conducted our performance audit in accordance with auditing standards generally accepted in the United States of America, as applicable to performance audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit found that NARA's FY 2019, Quarter 1 submission was generally complete, accurate and timely. Although the quality of NARA's data was substantially impacted by errors in data elements not attributable to NARA, we found the level of quality of data to be of higher quality. We also found that NARA implemented and used the Government-wide financial data standards established by OMB and Treasury.

We provided a draft of this report to NARA on October 31, 2019. We obtained management's comments on the draft report presented as Appendix II in this report. We did not audit NARA management's comments.

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

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Arlington, VA
November 4, 2019

I.   Objectives, Scope, Methodology

Objectives

The objectives of this performance audit are to assess:

1. the completeness, timeliness, quality, and accuracy of NARA's FY 2019, first quarter financial and award data submitted for publication on USASpending.gov; and

2. NARA's implementation and use of the Government-wide financial data standards established by the Office of Management Budget (OMB) and Treasury.

Scope

The scope of our audit is NARA's Fiscal Year 2019, Quarter 1, financial and award data submitted to the DATA Act Broker system.

We did not assess the completeness, timeliness, accuracy, and quality of Files E and F. Files E and F contain additional awardee attributes and sub-award attributes, respectively, that the broker extracts from the System for Awards Management (SAM). It is optional for IGs to assess Files E and F as the quality of this data is the legal responsibility of the recipient and the Senior Accountable Official (SAO) is not responsible for certifying the quality of data reported by awardees.

Methodology

Our audit methodology is prescribed in the Council of the Inspectors General on Integrity and Efficiency (CIGIE) FAEC Inspectors General Guide to Compliance under the DATA Act (IG Guide), dated February 14, 2019. We performed our audit in accordance with the Government Audit Standards. A general summary of audit procedures consistent with the IG Guide include:

*   Obtained an understanding of any regulatory criteria related to NARA's responsibilities to report financial and award data under the DATA Act;

*   Reviewed its agency's data quality plan (DQP);

*   Assessed the internal and information system controls in place as they relate to the extraction of data from the source systems and the reporting of data to Treasury's DATA Act Broker, in order to assess audit risk and design audit procedures;

*   Reviewed and reconciled the fiscal year 2019, first quarter summary-level data submitted by the agency for publication on USASpending.gov;

*   Reviewed the records from fiscal year 2019, first quarter financial and award data submitted by the agency for publication on USASpending.gov;

*   Assessed the completeness, accuracy, timeliness, and quality of the financial and award data sampled; and

*   Assessed NARA's implementation and use of the 57 data elements/standards established by OMB and Treasury.

*   Obtained the SAO certification to determine whether the quarterly assurance on NARA's controls supporting the reliability and validity of the agency's summary-level and award-level data reported for publication on USAspending.gov is supported.

Sampling Methodology

Our sampling methodology was based on the guidance in Appendix 6, Technical Statistical Sampling Technique, of the IG Guide. The IG Guide (Section 560) indicated that the estimated percentage of error rate in the population to be sampled will be determined based on the results of the November 2017 and subsequent testing of the DATA Act information, and additional information that the IG has accumulated related to the agency's internal controls and corrective actions from previous audits. If all error rates are less than 20%, then a 20% expected error rate should be used. CLA used the expected error rate of 20% based on the results of November 2017 DATA Act audit report. We statistically selected 60 records reported from File C out of 656 records using the following parameters to calculate our randomly selected sample size:

- Population size of 656 records
- Confidence level of 95%
- Expected error rate of 20%
- Sample precision of 5%

II.   Background

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

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

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

During the 2017 testing and reporting period, IGs employed varying methods for meeting the requirements set forth in the DATA Act. For example, the data the IGs used to select and review sample transactions varied based on the data availability and the type of engagement performed by the respective IGs. Comparing and compiling the information from all IG reports was difficult for stakeholders. Of the IG reports reviewed by GAO; approximately 72

percent of IGs did not find agency data to be complete, timely, accurate, or of quality. In addition, during 2017, IGs identified government-wide issues with Treasury's DATA Act Broker, which impacted the testing results of the IGs. IGs, GAO, OMB, Treasury, agencies, and Congress found many lessons to be learned following the 2017 engagements. The CIGIE Federal Audit Executive Council (FAEC) Working Group compiled a listing of these lessons learned and came together to make revisions to *CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act,* referred to as the IG Guide. The revisions to the IG Guide address the concerns and ensure future IG audits are comparable, useful, and meet the requirements of the DATA Act. In consultation with GAO, as required by the DATA Act, the Working Group developed the IG Guide to set a baseline framework for the required reviews performed by the IG community and to foster a common methodology for performing these mandates. The IG Guide was updated for the second required report, due November 8, 2019 and may again be updated for the subsequent report due November 2021 based on feedback from the IG community, GAO, and other stakeholders.

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

NARA contracts through an interagency agreement with the U.S. Department of Treasury (Treasury), Bureau of Fiscal Services (BFS), Administrative Resource Center (ARC), a federal shared service provider (FSSP), for its financial management services. Those services consist of hosting, general accounting, accounts payable processing, travel interface processing, accounts receivable processing, reports analysis and periodic financial reporting processing. Further, BFS/ARC's scope of services include reporting NARA's financial and award data in compliance with the DATA Act. Although the BFS/ARC performs specific DATA Act financial reporting duties, NARA is primarily responsible to ensure that the integrity and quality of the data reported is complete, accurate, and timely.

III. Results of Audit

Our audit found that NARA's FY 2019, Quarter 1 submission was generally complete, accurate, and timely. Although the quality of NARA's data was substantially impacted by errors in data elements not attributable to NARA, we found the quality of data to be of higher quality. We also found that NARA implemented and used the Government-wide financial data standards established by OMB and Treasury.

A. Timeliness of the Data Act Submission

We evaluated NARA's DATA Act submission to Treasury DATA Act Broker and determined that the submission was timely. We verified that the FSSP certified NARA's submission in the Treasury DATA Act Broker on March 19, 2019. NARA's SAO certified its data for submission on March 18, 2019. The submission due date was March 20, 2019.

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

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

To assess the completeness of File A, we verified that File A included all Treasury Account Symbols (TAS) from which funds were obligated as reflected in the Government-wide TAS (GTAS) SF-133 without error. All summary-level data from File A matched the GTAS SF-133 data elements.

To assess the completeness of File B, we compared the data in File B to the TASs listed in File A and verified that all TASs in File A are accounted for in File B without error. We verified that the totals of File A and B were equal, and all object class codes from File B match the codes defined in Section 83 of OMB Circular A-11.[1]

C. Completeness of File C and its Suitability for Sampling

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

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

File C links to Files D1/D2 by the Award Identification (Award ID) Number. We tested the linkages between Files C and D1/D2 by ensuring that all Award ID Numbers that exist in File C, exist in File D1/D2, and vice-versa. We found record-level errors that were identified by NARA during their review process. One of the five errors was selected as a sample item in our detailed record-level data elements (DEs) testing described in Section E. These errors were due to timing differences.

Error 1: Four (4) records were in File C but did not have corresponding records in File D1. For two of the Procurement Instrument Identifiers (PIIDs), the errors were due to timing, in which the contract action date and the accounting system transaction date occurred in different quarters. For two of the PIIDs, the awards were approved in Procurement Information System for Management (PRISM) (source system File C) in Q1, 2019, but not recorded in FPDS (D1) timely. NARA sent out reminders to the procurement team to ensure that they are syncing the release dates in PRISM and the date signed in FPDS.

Error 2: One record in File D2 did not have a corresponding record in File C. The Financial Award Identifier Number (FAIN) award date and the accounting system transaction date occurred in different quarters.

---

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

E. DE Analysis – Error Rates for Completeness, Accuracy and Timeliness

DATA Act Information Model Schema (DAIMS) v1.3.1 provides reporting guidance that includes a listing of the DEs with specific instructions for federal agencies to submit content in the appropriate format. Also, this guidance contains a listing of elements, with supporting metadata, that explain what data will be pulled from government-wide systems for procurement and sub-awards and from the Broker itself for financial assistance.

We selected a sample of 60 records and tested 2,621 DEs for completeness, accuracy, and timeliness. See Appendix I for the detailed results of testing by data elements. The summary result of our testing is shown in Table 1 below:

Sample Record #	Total # DEs	# Incomplete		# Inaccurate		# Untimely	
1	45	0	0.00%	1	2.22%	0	0.00%
2	45	0	0.00%	2	4.44%	0	0.00%
3	45	0	0.00%	0	0.00%	0	0.00%
4	45	0	0.00%	1	2.22%	0	0.00%
5	45	0	0.00%	3	6.67%	1	2.22%
6	45	0	0.00%	0	0.00%	0	0.00%
7	45	0	0.00%	0	0.00%	0	0.00%
8	45	0	0.00%	0	0.00%	0	0.00%
9	43	0	0.00%	1	2.33%	0	0.00%
10	43	0	0.00%	0	0.00%	0	0.00%
11	45	0	0.00%	3	6.67%	1	2.22%
12	45	0	0.00%	1	2.22%	0	0.00%
13	43	0	0.00%	2	4.65%	1	2.33%
14	45	0	0.00%	2	4.44%	0	0.00%
15	43	0	0.00%	0	0.00%	0	0.00%
16	43	0	0.00%	1	2.33%	1	2.33%
17	45	0	0.00%	5	11.11%	1	2.22%
18	44	39	88.64%	39	88.64%	39	88.64%
19	43	0	0.00%	0	0.00%	0	0.00%
20	45	0	0.00%	0	0.00%	0	0.00%
21	45	0	0.00%	0	0.00%	0	0.00%
22	45	0	0.00%	2	4.44%	0	0.00%
23	43	0	0.00%	4	9.30%	0	0.00%
24	45	0	0.00%	1	2.22%	0	0.00%
25	45	0	0.00%	2	4.44%	0	0.00%
26	43	0	0.00%	2	4.65%	0	0.00%
27	43	0	0.00%	0	0.00%	0	0.00%
28	43	0	0.00%	0	0.00%	0	0.00%
29	45	0	0.00%	2	4.44%	0	0.00%
30	45	0	0.00%	1	2.22%	0	0.00%

Sample Record #	Total # DEs	# Incomplete		# Inaccurate		# Untimely	
31	45	0	0.00%	5	11.11%	0	0.00%
32	45	0	0.00%	0	0.00%	0	0.00%
33	45	0	0.00%	0	0.00%	0	0.00%
34	43	0	0.00%	0	0.00%	0	0.00%
35	43	0	0.00%	0	0.00%	0	0.00%
36	45	0	0.00%	0	0.00%	0	0.00%
37	43	0	0.00%	2	4.65%	0	0.00%
38	45	0	0.00%	0	0.00%	0	0.00%
39	43	0	0.00%	0	0.00%	0	0.00%
40	45	0	0.00%	0	0.00%	0	0.00%
41	45	0	0.00%	3	8.89%	0	0.00%
42	45	0	0.00%	2	4.44%	0	0.00%
43	43	0	0.00%	2	4.44%	0	0.00%
44	43	0	0.00%	0	0.00%	0	0.00%
45	45	0	0.00%	0	0.00%	0	0.00%
46	35	0	0.00%	1	2.86%	0	0.00%
47	45	0	0.00%	1	2.22%	0	0.00%
48	43	0	0.00%	0	0.00%	0	0.00%
49	45	0	0.00%	3	6.67%	1	2.22%
50	43	0	0.00%	0	0.00%	0	0.00%
51	45	0	0.00%	1	2.22%	0	0.00%
52	45	0	0.00%	2	4.44%	0	0.00%
53	45	0	0.00%	1	2.22%	1	2.22%
54	35	0	0.00%	0	0.00%	0	0.00%
55	45	0	0.00%	2	4.44%	0	0.00%
56	35	0	0.00%	0	0.00%	0	0.00%
57	43	0	0.00%	2	4.65%	0	0.00%
58	35	0	0.00%	4	11.43%	0	0.00%
59	45	0	0.00%	0	0.00%	0	0.00%
60	45	0	0.00%	2	4.44%	0	0.00%
Total DEs Tested	2,621						
Total Errors		39		108		46	
Error Rate[2]		1.49%		4.12%		1.76%	

Table 1: Summary Results of PIID and FAIN Testing

[2] An average rate of error is first calculated for each record based on the total data elements required to be reported (including optional data elements chosen to be reported by the agency) for that record. To calculate the overall error rates, the average rates of error by record will be averaged over the total number of sample items tested.

Completeness of the Data Elements

The projected error rate for the completeness of the data elements is 1.49%.[3] A data element was considered complete if the required data element that should have been reported was reported. The completeness of the DEs was impacted by the error is described in Error 16 where a PIID in File C was not in File D1. Accordingly, all applicable data elements were automatically considered incomplete, inaccurate and untimely errors.

Accuracy of the Data Elements

The projected error rate for the accuracy of the data elements is 4.12%.[4] A data element was considered accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DAIMS, Reporting Submission Specification (RSS), Interface Definition Document (IDD), and the online data dictionary, and agree with the authoritative source records. The accuracy of the DEs were substantially impacted by the errors in data elements that were not attributable to NARA. See Descriptions of Errors 6 through 15 Identified below.

Timeliness of the Data Elements

The projected error rate for the timeliness of the data element is 1.76%[5] The timeliness of data elements was based on the reporting schedules defined by the procurement and financial assistance requirements [Federal Funding Accountability and Transparency Act (FFATA), Federal Acquisition Regulation (FAR), Federal Procurement Data System – Next Generation (FPDS-NG), Financial Assistance Broker Submission (FABS), and DAIMS]. The timeliness of the DEs was impacted by the error described in Error 16 where a PIID in File C was not in File D1. Accordingly, all applicable data elements were automatically considered incomplete, inaccurate and untimely errors.

Descriptions of Errors Identified

The following errors were identified during the test of the detailed record-level data elements.

Error 3: One PIID's period of performance start date per File D1 and FPDS was 10/22/2018 but the date in PRISM was 10/23/2018. The contracting officer signed the contract on 10/23/18 but did not change the effective date in FPDS to reflect the date on the contract.

Error 4: One PIID's action date per File D1 did not agree to the FPDS. This is the same PIID as Error 3.

Error 5: Two PIIDs' Current Total Value of Award and Potential Total Value of Award per File D1 did not agree with File C. NARA's management was unable to determine the source of the two errors as both contracts have a large number of contract modifications.

- For the one PIID, the current and potential amounts for the initial PIID did not properly carry over to the new PIID when the PIID was changed. Per File D1, the

---

[3] Based on a 95% exact confidence level, the confidence interval for the completeness of the data elements is between 0.03% and 8.31%

[4] Based on a 95% exact confidence level, the confidence for the accuracy of the data elements is between 1.67% and 8.31%

[5] Based on a 95% exact confidence level, the confidence level for the timeliness of the data elements is between 0.09% and 7.89%

current value (DE 14) and potential value (DE 15) was $582,143.51 and $625,677.01, respectively. The corresponding amounts recorded in PRISM were $569,472.09 and $762,976.26, respectively. The variance for the current value was $12,671.42 and for potential value was $137,299.25.

- For the one PIID, File D1's current value and potential value was $92,023,576.28 and $220,101,151.00 respectively. The corresponding values in PRISM were $91,738,926.74 and $176,002,340.44, respectively. The variance for the current value is $284,649.54, and for the potential value was $44,098,810.56.

Error 6: Six (6) PIIDs' awardee legal entity name per File D1 did not agree to the legal entity name per SAM.gov.

Error 7: One PIID's awardee unique identifier in File D1 did not agree to SAM.gov.

Error 8: Seventeen (17) PIIDs' ultimate parent unique identifier in File D1 did not agree with SAM.gov.

Error 9: Nine (9) PIIDs' ultimate parent legal entity name in File D1 did not agree with SAM.gov. The data in D1 is populated using the information reported in SAM.gov. It is the responsibility of the vendor to update these information.

Error 10: Fourteen (14) PIIDs' legal entity address in File D1 did not agree with SAM.gov.

Error 11: Ten (10) PIIDs' legal entity congressional district in File D1 did not agree with SAM.gov.

Error 12: One FAIN's awardee legal entity name in File D2 did not agree with SAM.gov.

Error 13: One FAIN's ultimate parent unique identifier in File D2 did not agree with SAM.gov.

Error 14: One FAIN's ultimate parent legal entity name in File D2 did not agree with SAM.gov.

Error 15: Two FAIN's legal entity address in File D2 did not agree with SAM.gov.

Error 16: As mentioned in Error 1 above, one PIID in File C was not in File D1. Accordingly, all applicable 39 data elements (attributable and not attributable to NARA) that we were required to test were automatically considered incomplete, inaccurate and untimely errors. Two of the 39 DEs pertain to the dollar-value related DEs shown in Table 3. Since there was no record in File D, the current and potential value DEs could not be compared to PRISM. However, per FPDS, the current and potential value (DEs 14 and 15) of the award were both $115,904.02. The File D1 information should be pulling from the FPDS, so NARA did not know why there were data in FPDS but not in File D1. Moreover, both the Federal Obligation (DE 11) and Obligation (DE 53) have dollar value-related accuracy error of $18,541.41.

Errors 6 through 15 are not within NARA's control as NARA does not have the ability to update SAM.gov. The data in D1 is populated using the information reported in SAM.gov. It is the responsibility of the vendor to update this information in SAM.gov. Also, some of the DEs in Error 16 are attributable to NARA while other are not.

F. Final Determination of the Quality of the Data Elements

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

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

Table 2: Range of Error and Quality Level

Based on our test work and the highest error rate of 4.12%, we determined that the quality of NARA's data is considered to be of higher quality.

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

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

Table 3 below shows the summary of errors pertaining to the accuracy of dollar value-related data elements. See Errors 5 and 16 above for more details.

PIID/ FAIN	Data Element		Accurate	Not Accurate	N/A[6]	Total Tested	Error Rate	Absolute Value of Errors
**Accuracy of Dollar-Value Related Data Elements**
PIID	DE 11	Federal Action Obligation	55	1	0	56	2%	$18,541.41
PIID	DE 14	Current Total Value of Award	53	3	0	56	5%	$413,224.98
PIID	DE 15	Potential Total Value of Award	53	3	0	56	5%	$44,352,013.83
PIID	DE 53	Obligation	53	1	0	56	2%	$18,541.41
FAIN	DE 11	Federal Action Obligation	4	0	0	4	0%	$0.00
FAIN	DE 12	Non-Federal Funding Amount	0	0	4	4	0%	$0.00
FAIN	DE 13	Amount of Award	0	0	4	4	0%	$0.00
FAIN	DE 14	Current Total Value of Award	0	0	4	4	0%	$0.00
FAIN	DE 53	Obligation	4	0	0	4	0%	$0.00
		Total	**224**	**8**	**12**	**244**		**$44,802,321,.63**

Table 3: Accuracy of Dollar Value-Related Data Elements

---

[6] N/A means whether there are sample items that were not applicable when testing the DE.

As we worked through the DATA Act audit process, the FAEC DATA Act working group was continually noting errors found that are caused by system issues between the DATA Act Broker when pulling data from third party systems, i.e., SAM, which are outside of NARA's control. Awardee input is the source for SAM population and it is difficult for NARA to be aware of all mismatches between SAM and FPDS-NG. An issue that faces this process was that awardees of NARA procurements and grants were not keeping their demographic data current within SAM. Although the agency entered data into FPDS-NG, what data are pulled from SAM and/or the DATA Act Broker also contribute to mismatches between the data elements. Table 4 shows errors that were caused by an entity other than NARA. See Errors 6 through 16 for more descriptions of the exceptions.

Errors in Data Elements Not Attributable to the Agency			
PIID/ FAIN		Data Element	Attributed To
PIID	DE 1	Awardee/Recipient Legal Entity Name	FPDS-NG Extracting from SAM
PIID	DE 2	Awardee/Recipient Unique Identifier	FPDS-NG Extracting from SAM
PIID	DE 3	Ultimate Parent Unique Identifier	FPDS-NG Extracting from SAM
PIID	DE 4	Ultimate Parent Legal Entity Name	FPDS-NG Extracting from SAM
PIID	DE 5	Legal Entity Address	FPDS-NG Extracting from SAM
PIID	DE 6	Legal Entity Congressional District	FPDS-NG Extracting from SAM
FAIN	DE 1	Awardee/Recipient Legal Entity Name	FPDS-NG Extracting from SAM
FAIN	DE 3	Ultimate Parent Unique Identifier	FPDS-NG Extracting from SAM
FAIN	DE 4	Ultimate Parent Legal Entity Name	FPDS-NG Extracting from SAM
FAIN	DE 5	Legal Entity Address	FPDS-NG Extracting from SAM

Table 4: Errors in Data Elements Not Attributable to NARA

H. Implementation and Use of the Data Standards

We have evaluated NARA's implementation and use of the government-wide financial data standards for spending information as developed by OMB and Treasury. NARA has fully implemented and are using those data standards as defined by OMB and Treasury. This is evidenced through NARA's use of common identifiers to link all of the data elements in their procurement, financial, and grants systems.

I. Assessment of Internal Control

Assessment of Internal Control over Source Systems

The NARA uses BFS/ARC's PRISM and ORACLE Federal Financials systems for processing and recording its procurement and financial award activities. The ARC PRISM is a procurement system that supports NARA's purchase requisition and contract award processes. ORACLE is the financial system used to record the accounting transactions related to the contract award and contract modification activities. Transactions entered through PRISM interface real-time with ORACLE. Collectively, these systems are the sources of information used to report the FY 2019 1st quarter financial data as required by the DATA Act.

In performing NARA's Financial Statement Audit (FSA), CLA assessed the internal controls over the BFS/ARC's ORACLE and PRISM and determined that the controls are properly designed, implemented, and operating effectively. Our assessment included the review of BFS Service Organization Controls (SOC) 1, Type 2 report. A SOC 1, Type 2 Report is intended to meet the needs of a broad range of users that need detailed information and assurance about the controls at a service organization relevant to security, availability, and processing integrity of the systems the service organization uses to process users' data and the confidentiality and privacy of the information processed by these systems. We relied on this assessment of internal controls over source systems for the DATA Act.

<u>Assessment of Internal Control over the Data Management and Processes (DATA Act Submission)</u>

CLA obtained read access to the Treasury's DATA Act Broker submission portal for purposes of reviewing NARA Files A-F for their 1st Quarter, 2019 DATA Act submission. Additionally, NARA provided their final Broker warnings and Final DATA Act Reconciliation Tool for the same period. We reviewed their final Broker warnings files and the reconciliations they performed to evaluate NARA's internal control over the data quality, accuracy, timeliness and completeness they are required to perform prior to the final data certification. Having this process in-place lends credence to the integrity of files submitted to USASpending.gov via the Broker.

On June 6, 2018, OMB released an update to Circular A-123 (M-18-16)[7], which requires agencies to develop a data quality plan (DQP) to achieve the objectives of the DATA Act. The DQP must consider incremental risks to data quality in Federal spending data and any controls that would manage such risks in accordance with OMB A-123. The plan is to be reviewed and assessed annually for three years or until the agency determines that sufficient controls are in place to achieve the reporting objectives.

At the time of the first quarter data submission, NARA had not yet finalized their DQP. As such, there is the risk that NARA management could not provide sufficient assurance over its data quality without properly documenting the controls that mitigate this risk within a DQP. NARA finalized its DQP in September 2019.

J. Status of Fiscal Year 2017 DATA Act Recommendations

We reviewed FY 2017 recommendations to evaluate NARA's implementation of the corrective actions.

FY 2017 Recommendation	Corrective Action Reviewed by CLA	Status of Finding
1. Monitor and evaluate the effectiveness of the procedures and controls already taken to reduce timing errors between FPDS-NG and PRISM.	NARA continues to have timing differences between FPDS-NG and PRISM. We found that NARA's review process includes reminder to contracting officers to sync contract information with FPDS. However, instances remain in which this information is not updated	Open – See Recommendation 1

---

[7] OMB M-18-16's subject is Appendix A to OMB No. A-123, *Management of Reporting and Data Integrity Risk*

FY 2017 Recommendation	Corrective Action Reviewed by CLA	Status of Finding
	timely, causing reconciliation issues with the DATA Act submission files.	
2. Review and enhance the process to validate and reconcile data of contract and grant awardees, including demographic data, for all DATA Act files back to the source system on a regular basis and prior to file submission to USASpending.	NARA does not have control over some data elements such as demographic data that are not attributable to NARA. However, for data elements that are under NARA's control such as information that are interfaced with NARA's source systems or entered by NARA into FPDS, NARA has not consistently reconcile or review the data elements.	Closed

Table 5: Status of FY 2017 DATA Act Findings

K. Recommendations:

We recommend that NARA's Senior Accountable Official (SAO):

1. Continue to monitor the effectiveness of the procedures and controls already taken to reduce timing errors between FPDS-NG and PRISM (NARA's source system). As some timing errors will continue to exist between FPDS and PRISM, NARA should establish a benchmark/tolerance policy for a reasonable timing differences (number and length of time) that will be acceptable in its normal course of operations.

2. Implement controls to ensure that the data elements under NARA's control such as the Current Total Value of Award and the Potential Total Value entered in FPDS agree with the data in the source system (PRISM).

APPENDIX I – Results of Data Elements Test

The table below summarizes the results of our data element testing[8]. Results are sorted in descending order by accuracy error rate. This table is based on the result of our testing of 60 records submitted in NARA's FY2019, Quarter 1 DATA Act Submission.

		Accuracy (A), Completeness (C), Timeliness (T)	Error Rates		
DE No.	File	Data Element Name	A	C	T
3	D1	Ultimate Parent Unique Identifier	31.7%	1.7%	1.7%
5	D1	Legal Entity Address	25.0%	1.7%	1.7%
4	D1	Ultimate Parent Legal Entity Name	18.3%	1.7%	1.7%
6	D1	Legal Entity Congressional District	18.3%	1.7%	3.3%
1	D1	Awardee/Recipient Legal Entity Name	13.3%	1.7%	1.7%
14	D1	Current Total Value of Award	5.4%	1.8%	1.8%
15	D1	Potential Total Value of Award	5.4%	1.8%	1.8%
2	D1	Awardee/Recipient Unique Identifier	3.3%	1.7%	1.7%
25	D1	Action Date	3.3%	1.7%	1.7%
26	D1	Period of Performance Start Date	3.3%	1.7%	1.7%
17	D1	NAICS Code	1.8%	1.8%	1.8%
18	D1	NAICS Description	1.8%	1.8%	1.8%
28	D1	Period of Performance Potential End Date	1.8%	1.8%	1.8%
7	D1	Legal Entity Country Code	1.7%	1.7%	1.7%
8	D1	Legal Entity Country Name	1.7%	1.7%	1.7%
11	D1	Federal Action Obligation	1.7%	1.7%	1.7%
16	D1	Award Type	1.7%	1.7%	1.7%
22	D1	Award Description	1.7%	1.7%	1.7%
23	D1	Award Modification/Amendment Number	1.7%	1.7%	1.7%
27	D1	Period of Performance Current End Date	1.7%	1.7%	1.7%
30	D1	Primary Place of Performance Address	1.7%	1.7%	1.7%
31	D1	Primary Place of Performance Congressional District	1.7%	1.7%	3.3%
32	D1	Primary Place of Performance Country Code	1.7%	1.7%	1.7%
33	D1	Primary Place of Performance Country Name	1.7%	1.7%	1.7%
34	C	Award ID Number (PIID/FAIN)	1.7%	0.0%	1.7%
38	D1	Funding Agency Name	1.7%	0.0%	1.7%
39	D1	Funding Agency Code	1.7%	1.7%	1.7%
40	D1	Funding Sub Tier Agency Name	1.7%	1.7%	1.7%
41	D1	Funding Sub Tier Agency Code	1.7%	0.0%	1.7%
42	D1	Funding Office Name	1.7%	1.7%	1.7%
43	D1	Funding Office Code	1.7%	1.7%	1.7%
44	D1	Awarding Agency Name	1.7%	1.7%	1.7%

---

[8] Source of table is IG Guide, Appendix 8, Example Listing of Standardized Data Elements for Reporting

APPENDIX I – Results of Data Elements Test

Accuracy (A), Completeness (C), Timeliness (T)			Error Rates		
DE No.	File	Data Element Name	A	C	T
45	D1	Awarding Agency Code	1.7%	1.7%	1.7%
46	D1	Awarding Sub Tier Agency Name	1.7%	1.7%	1.7%
47	D1	Awarding Sub Tier Agency Code	1.7%	1.7%	1.7%
48	D1	Awarding Office Name	1.7%	1.7%	1.7%
49	D1	Awarding Office Code	1.7%	1.7%	1.7%
13	D2	Amount of Award	0.0%	0.0%	0.0%
19	D2	Catalog of Federal District Domestic Assistance (CFDA) Number	0.0%	0.0%	0.0%
20	D2	Catalog of Federal District Domestic Assistance (CFDA) Title	0.0%	0.0%	0.0%
24	C	Parent Award ID Number	0.0%	0.0%	0.0%
29	D1	Ordering Period End Date	0.0%	1.8%	1.8%
35	D2	Record Type	0.0%	0.0%	0.0%
36	D1	Action Type	0.0%	1.7%	1.7%
37	D2	Business Types	0.0%	0.0%	0.0%
50	C	Object Class	0.0%	0.0%	0.0%
51	C	Appropriations Account	0.0%	0.0%	0.0%
53	C	Obligation	0.0%	0.0%	0.0%
56	C	Program Activity	0.0%	0.0%	0.0%

NATIONAL
ARCHIVES

Date: NOV 06 2019

To: James Springs, Inspector General

From: David S. Ferriero, Archivist of the United States

Subject: Management's Response to OIG Report 20-AUD-02, *Audit of NARA's Compliance under the DATA Act of 2014: Fiscal Year 2019, First Quarter, DATA Act Submission*

Thank you for the opportunity to provide comments on this final report. We appreciate your willingness to meet and clarify language in the report.

We concur with the two recommendations in this audit, and in response, the attachment provides a summary of our proposed actions. As each recommendation is satisfied, we will provide documentation to your office. I would like to thank the Office of Inspector General and CliftonLarsenAllen LLP for their cooperative and professional approach in the conduct of this audit. If you have questions about this action plan, please contact Kimm Richards at kimm.richards@nara.gov or by phone at 301-837-1668.

DAVID S. FERRIERO
Archivist of the United States

Attachment

NATIONAL ARCHIVES *and*
RECORDS ADMINISTRATION

8601 ADELPHI ROAD
COLLEGE PARK. MD 20740-6001
www.archives.gov

APPENDIX II – NARA Management's Comments

Action Plan Response to OIG Report 20-AUD-02,
Audit of NARA's Compliance under the DATA Act of 2014:
Fiscal Year 2019, First Quarter, DATA Act Submission

<u>**Recommendation 1:**</u> We recommend that NARA's Senior Accountable Official continue to monitor the effectiveness of the procedures and controls already taken to reduce timing errors between FPDS-NG and PRISM (NARA's source system). As some timing errors will continue to exist between FPDS and PRISM, NARA should establish a benchmark/tolerance policy for a reasonable timing differences (number and length of time) that will be acceptable in its normal course of operations.

Planned Action: NARA will determine its tolerance for reasonable timing differences and incorporate this information into its Data Quality Plan.

Target Completion Date: December 31, 2019

<u>**Recommendation 2:**</u> We recommend that NARA's Senior Accountable Official implement controls to ensure that the elements under NARA's control such as the Current Total Value Award and the Potential Total Value entered in FPDS-NG agreed with the data in the source system (PRISM).

Planned Action: NARA will work with our financial management shared services provider, Department of Treasury, Bureau of the Fiscal Service's Administrative Resource Center (ARC) to determine the cause of the errors. Based on this determination, NARA will implement correction action.

Target Completion Date: March 31, 2020

APPENDIX III– Federal Spending Transparency Data Standards

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

---

[9] The numbers listed do not correspond to the DE numbers. This number is a sequential listing of data elements grouped by data standards. Source of data:

[10] Source: https://fedspendingtransparency.github.io/data-elements/. All federal agencies are required to report financial and award data for these 57 data elements in accordance with the published data standards.

APPENDIX III– Federal Spending Transparency Data Standards

Number[9]	Data Element	Data Standards[10]
35	Potential Total Value of Award	Award Amount
36	Awardee/Recipient Legal Entity Name	Awardee and Recipient
37	Awardee/Recipient Unique Identifier	Awardee and Recipient
38	Highly Compensated Officer Name	Awardee and Recipient
39	Highly Compensated officer Total Compensation	Awardee and Recipient
40	Legal Entity Address	Awardee and Recipient
41	Legal Entity Congressional District	Awardee and Recipient
42	Legal Entity Country Code	Awardee and Recipient
43	Legal Entity Country Name	Awardee and Recipient
44	Ultimate Parent Legal Entity Name	Awardee and Recipient
45	Ultimate Parent Unique Identifier	Awardee and Recipient
46	Awarding Agency Code	Awarding Entity
47	Awarding Agency Name	Awarding Entity
48	Awarding Office Code	Awarding Entity
49	Awarding Office Name	Awarding Entity
50	Awarding Sub Tier Agency Code	Awarding Entity
51	Awarding sub Tier Agency Name	Awarding Entity
52	Funding Agency Code	Funding Entity
53	Funding Agency Name	Funding Entity
54	Funding Office Code	Funding Entity
55	Funding Office Name	Funding Entity
56	Funding Sub Tier Agency Code	Funding Entity
57	Funding Sub Tier Agency Name	Funding Entity

APPENDIX IV– DATA Act Submission Requirements

Data Standards, Schema, and Submission

The DATA Act requires Treasury and OMB to:

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

The DATA Act Information Model Schema V.1.3.1 (DAIMS, Schema), dated February 8, 2019, guides agencies in the production and submission of the required data. Appendix II lists the 57 data standards. Federal agencies are required to submit their financial data to Treasury using the DATA Act Broker[11] (broker) software. The broker also pulls procurement and financial assistance award and sub-award information from government-wide systems, as agencies are already required to submit such data. Those systems are:

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

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

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

The RSS provides details on data to be submitted to the broker from an agency's financial system as required by the DATA Act and OMB Circular M-15-12[12]. This includes appropriations account, object class, program activity, and award financial data. Federal agencies must generate and submit three files to the broker:

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

---

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

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

APPENDIX IV– DATA Act Submission Requirements

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

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

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

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

- ***Internal and information system control over agency source systems –*** Auditors are to determine the extent to which agency systems can be relied on as authoritative sources for the information reported in accordance with the DATA Act.

- ***Internal control over DATA Act submission*** – Auditors are to assess the effectiveness of the internal controls implemented to reasonably assure that the data submitted are complete, accurate, timely, and of quality.

- ***Detail testing of FY 2019 first-quarter data submitted to the broker***: Auditors are to test an agency's submission, which is used to populate USASpending.gov.
  - *Summary level financial data* –test summary level data for Files A and B
  - *Record level linkages* – test whether record-level linkages for Files C and D.
  - *Record level data elements* –test a statistically valid sample at the record data element level to determine the completeness, accuracy, timeliness, and overall quality of the data submitted.

- ***Implementation and use of the data standards*** – review the agency's data inventory/mapping for Files A, B, C, D1 and D2 to ensure that the standardized data elements and OMB and Treasury definitions per the DAIMS are used across agency processes, systems, and applications.

![Council of the Inspectors General on Integrity and Efficiency logo]

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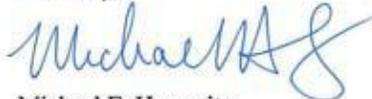
Michael E. Horowitz
Chair, Council of the Inspectors General on Integrity and Efficiency
Inspector General, U.S. Department of Justice

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

APPENDIX VI – Report Distribution List

Report Distribution List

NARA Distribution
Archivist of the United States
Deputy Archivist of the United States
Chief Operating Officer
Deputy Chief Operating Officer
Chief of Management and Administration
NARA Senior Accountable Official

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

United States House Committee on Oversight and Government Reform
The Honorable Carolyn B. Maloney, Acting Chairwoman
The Honorable, Jim Jordan, Ranking Member
2157 Rayburn House Office Building
Washington, DC, 20515
202-225-5051

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

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

GAO
Report electronically submitted to DATAActImplementation@gao.gov

Treasury OIG
Report electronically submitted to DATAAct@oig.treas.gov