Council of the
INSPECTORS GENERAL
on INTEGRITY and EFFICIENCY

FY2021 DATA ACT
COMMON METHODOLOGY
WORKSHOP

PRESENTED BY THE CIGIE FAEC COMMON METHODOLOGY GROUP

DECEMBER 10, 2020

WELCOME

- *Final of the three required DATA Act reviews*

- *Sessions and breaks*

- *Record all CPE passwords on evaluation form*

- *Submit evaluation forms to Treasury OIG Training mailbox:*
  oig-oa-ops-training@oig.treas.gov

THANK YOU

We are *facing extremely challenging times and want to thank each and every one of you for your dedication and efforts as we continue to provide government oversight.*

~Our shared sense of humanity can take us far~

SESSION 1

INTRODUCTION
PLANNING
INTERNAL CONTROLS
FEDERAL SHARED SERVICE PROVIDERS (FSSP)
DATA STANDARDS

INTRODUCTION & PLANNING

PURPOSE OF THIS WORKSHOP

- Familiarize IGs with latest guidance

- Provide a framework

- Ensure consistency

- CPEs

ABOUT THE GUIDE

- Created by Common Methodology Sub-group

  ➤ Incorporates lessons learned and feedback from stakeholders

- Provides Consistent Baseline Methodology for IG Audits

- May be Modified – Document Deviations

- May be Updated – Per IG Community

- Not All-Inclusive

MAJOR CHANGES

- **Layout of the Guide**
  - Section ordering
  - More detailed steps
  - Suggested reporting language

- **Scope**
  - Flexibility in selecting quarter

- **File D2 Crosswalk**
  - Attachment 2

- **COVID-19 & OMB M-20-21**
  - Monthly Reporting
  - Two Additional Elements
  - Outlays

- **Quality Assessment**
  - Quality Scorecard

- **Comparative Results Table**
  - FY 2019 & 2021 Error Rates – Appendix 9

OVERALL OBJECTIVES

Assess:

1. The completeness, accuracy, timeliness, and quality of the financial and award data submitted for publication on USASpending.gov.

2. The Federal agency's implementation and use of the Government-wide financial data standards established by OMB and Treasury.

SCOPE

Must fall within the range of fiscal year 2020 third quarter through fiscal year 2021 second quarter. IGs must select a formal fiscal year quarter that:

- Is representative of agency spending;

- Includes COVID-related spending transactions, if applicable; and

- Allows sufficient time to meet the mandatory audit deadline.

AUDIT STANDARDS COMPLIANCE

- This guide does not replace or include all requirements of GAGAS.

- Audit teams are responsible for ensuring compliance with GAGAS.

- Audit teams are responsible for ensuring compliance with other applicable standards and internal IG policies.

KEY PLANNING STEPS

- **Review Guide**

- **Leverage Knowledge and Experience from Prior Audits**

- **Understand & Document Systems, Processes, & Controls**

- **Review Agency's Data Quality Plan**

- **Determine Whether to Use Specialist**

INTERNAL CONTROLS

INTERNAL CONTROLS ASSESSMENT

HIGHLIGHTS OF SECTION 300

➤ Auditors must obtain an understanding of internal controls and document controls that are significant to the audit objectives.

➤ All work performed in assessing internal controls should be documented in compliance with the requirements described in GAGAS 9.29 – 9.31.

➤ Audit teams should leverage work performed in previous data act audits and may also rely on relevant internal control and substantive testing performed by other auditors related to its agency (e.g., financial statement audits). If auditors rely on the work of others for internal control testing, audit teams should consult GAGAS 8.81 and 8.83-8.86.

INTERNAL CONTROLS ASSESSMENT

The steps included in Sections 300, 400, and 620 of this Guide have been designed to capture the relevant information needed to assess the controls significant to the objectives of this audit. However, reviewing and determining which internal control components and principles that are significant to the audit objectives is a matter of auditor's judgment.

INTERNAL CONTROLS ASSESSMENT

AREAS OF INTERNAL CONTROLS

- ➤ **DATA SUBMISSION AND SOURCE SYSTEMS**

- ➤ **SPENDING DATA**

- ➤ **CERTIFICATION OF QUARTERLY SUBMISSIONS**

- ➤ **COVID-19 RELIEF FUNDS (IF APPLICABLE)**

INTERNAL CONTROLS ASSESSMENT

AUDIT TEAMS SHOULD:

- **Review** all applicable processes and **update** documentation of internal and information system controls for extracting data from source systems and reporting data to the Broker.

- **Identify, assess, and document** controls to ensure specific DATA Act reporting requirements related to COVID-19 relief funds (if applicable) are being met as prescribed by OMB M-20-21.

- **Follow up** on prior audit findings.

- **Review** the agency's DQP and ERM risk profile.

CONTROLS – QUARTERLY CERTIFICATION PROCESS

QUARTERLY CERTIFICATIONS OF DATA SUBMITTED BY SAOs (OR DESIGNEES) SHOULD BE:

Based on the consideration of the DQP and support the reliability and validity of the agency's summary-level and record-level data reported for publication on USASpending.gov.

- **If DQP was considered,** obtain and review documentation of discussions or considerations of the DQP during the certification process.

- **If DQP was not considered,** this should be documented and included in the report.

OMB GUIDANCE AND EXISTING LAWS/REGS

OMB GUIDANCE SPECIFY THAT MANAGEMENT'S ASSURANCE AND IG ASSESSMENTS SHOULD:

Leverage data quality and management controls established in statute, regulation, and Federal-wide policy, and **be aligned with** the internal control and risk management strategies in OMB guidance (A-123).

For example:

- Review the annual assurance statements (FMFIA).

- Review management's annual certification statement (FFMIA).

- Review risk assessments.

- Assess the impact of any control issues identified.

OMB Guidance

☑ **M-17-04**
☑ **M-20-21**
☑ **MPM 2016-03**

FEDERAL SHARED SERVICE PROVIDERS

FEDERAL SHARED SERVICE PROVIDERS (FSSP)

GENERAL

We recommend FSSP IGs and FSSP Customer Agency IGs perform applicable steps in this section and leverage work performed in previous DATA Act audits.

FSSP IGs – INTERNAL CONTROL STEPS § 410

FSSP IGs have jurisdictional oversight for assessing FSSP agencies' internal controls.

CUSTOMER AGENCY IGs - INTERNAL CONTROL STEPS § 420

FSSP Customer Agency IGs have jurisdictional oversight for assessing its agency's internal controls audit strategy.

FSSP IG AUDIT STEPS

AUDIT TEAMS SHOULD:

- **Assess compliance with** extracting data from source systems, generating, reporting, and/or submitting data to the DATA Act Broker on behalf of FSSP Customer Agencies.

- **Determine if there are** any new or existing findings/control issues and follow up with FSSP SAO.

- **Identify corrective actions implemented by** the FSSP to address known or reported deficiencies.

FSSP IG AUDIT STEPS

AUDIT TEAMS SHOULD:

- Determine whether the FSSP SAO and Customer Agency SAOs are coordinating and communicating to ensure FSSPs:

  - ➢ Have identified and resolved areas of concern brought to their attention by Customer Agencies and their IGs based on the prior DATA Act audits/submissions.

  - ➢ Continue to engage Customer Agencies to collaborate and address potential changes/updates to reporting requirements and DAIMS.

FSSP IGs can include significant concerns in their oversight reports and make recommendations to the FSSP in an "Other Matters" section

FSSP CUSTOMER AGENCY IG AUDIT STEPS

GOVERNANCE STRUCTURE AND REPRESENTATION

- Determine whether Customer Agency has representation.

- Determine whether Customer Agency documented and understands the agreement of services to be provided by the FSSP.

- Ensure DATA Act reporting roles and responsibilities established.

FSSP CUSTOMER AGENCY IG AUDIT STEPS

FSSP & FSSP CUSTOMER AGENCY SAO COORDINATION

- Determine whether Customer Agency received notification of any chances to systems/business process.

- FSSPs have identified and resolved areas of concern brought to their attention by Customer Agencies and their IGs based on the prior DATA Act audits/submissions.

- FSSPs are continuing to engage Customer Agencies to collaborate and address potential changes/updates to reporting requirements and DAIMS.

FSSP CUSTOMER AGENCY IG AUDIT STEPS

FSSP SERVICE ORGANIZATION CONTROL (SOC) REPORT

- Use GAO/CIGIE's Financial Audit Manual (Section 640 & 640A).

- Review to determine any control deficiencies relevant to DATA Act reporting.

- Note any impact to the Customer Agency's DATA Act reporting attributable to the FSSP.

- If concerns are significant enough to recommend action, Customer Agency IGs may reach out to the FSSP OIG to consider addressing.

DATA STANDARDS

IMPLEMENTATION AND USE OF DATA STANDARDS

AUDIT TEAMS SHOULD:

- **Review** the agency's data inventory/mapping for Files A, B, C, D1, and D2.

- **Identify** appropriate source systems where data resides and identify gaps.

- **Ensure** the agency has identified viable solutions to address material gaps.

- **Determine** whether the agency has consistently used the OMB and Treasury established data elements in its financial and management systems.

- **Use** the results of testing to assess the agency's use of the data standards.

OVERVIEW OF FILES IN DATA ACT SUBMISSION

| File Name	Description	Testing Source
File A **Appropriations Account**	Includes fiscal year cumulative Federal appropriation account summary-level data (i.e., Treasury Account Symbol (TAS) level)	❑ **Agency Financial Systems** ❑ **GTAS SF-133 Report**
File B **Object Class and Program Activity**	Includes fiscal year cumulative Federal object class and program activity summary-level data (i.e., TAS level)	❑ **Agency Financial Systems** ❑ **GTAS SF-133 Report** ❑ **OMB Circular A-11** ❑ **OMB Max Collect**
File C **Award Financial**	Includes obligation and outlay amounts for awards made and/or modified during the reporting period	❑ **Agency Financial Systems** ❑ **Award Documentation** ❑ **OMB Circular A-11** ❑ **OMB Max Collect**

OVERVIEW OF FILES IN DATA ACT SUBMISSION

File Name	Description	Testing Source
File D1 **Procurement**	Includes award and awardee attribute information on procurement (contract) awards	❑ **Refer to Crosswalk**
File D2 **Financial Assistance**	Includes award and awardee attribute information on financial assistance (loan and grant) awards	❑ **Refer to Crosswalk**
File E **Awardee Attributes**	Includes additional information on the award recipients	❑ **System for Award Management** ❑ **Testing is optional**
File F **Subaward Attributes**	Includes information on awards made to subrecipients under a prime award	❑ **FFATA Subaward Reporting System** ❑ **Testing is optional**

IMPLEMENTATION AND USE OF DATA STANDARDS

COMMON INCONSISTENCIES FROM PRIOR GAO/OIG REPORTS

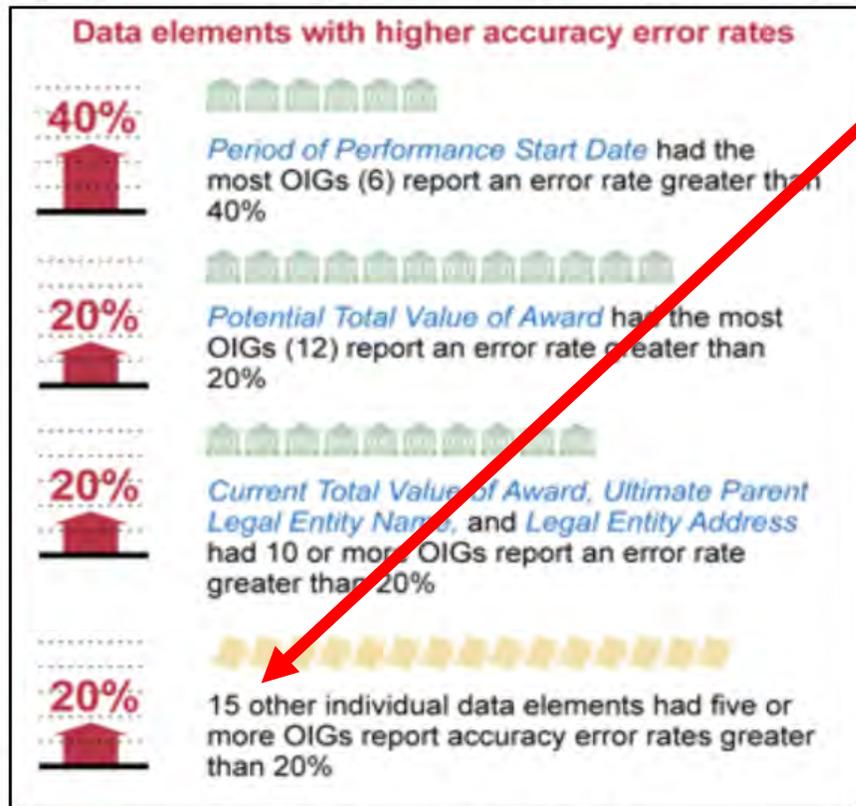Significantly Inconsistent Data Elements, Quarter Four of Fiscal Year 2018
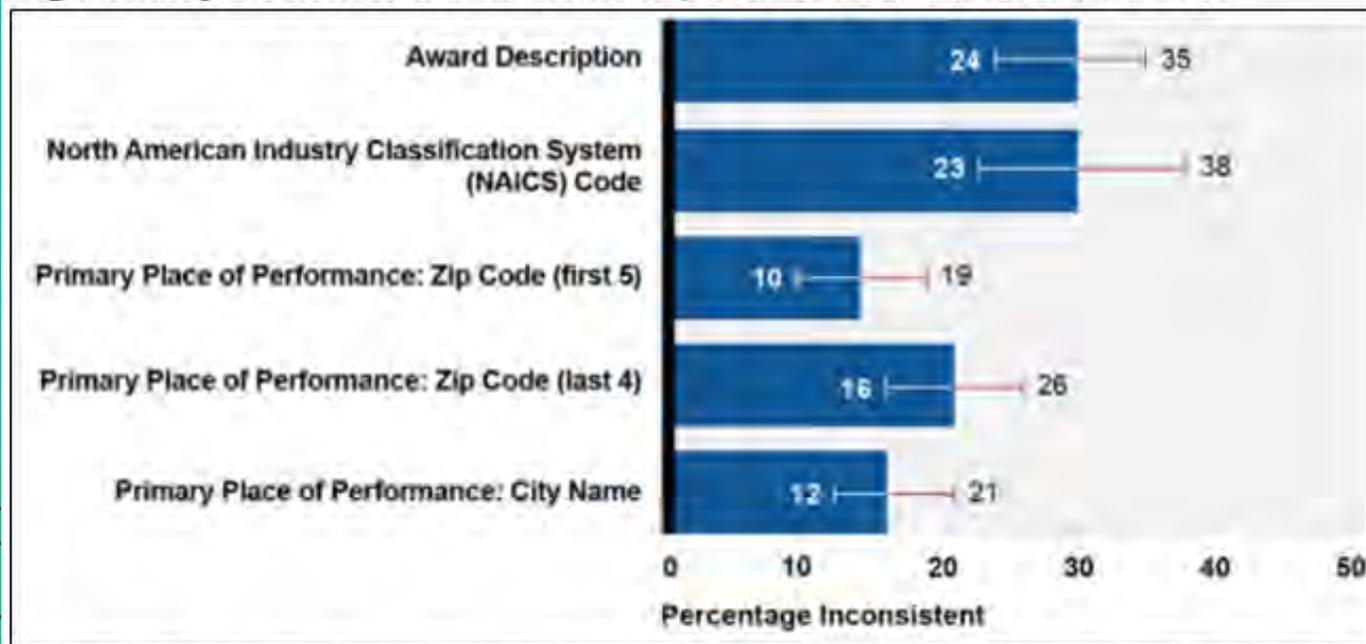
Source: GAO analysis of USAspending.gov database downloaded on 2/11/2019 and agency sources. | GAO-20-75

Elements considered "significantly inconsistent" if either not consistent with agency records or incomplete at least 10 percent of the time. Bars display confidence intervals at 95 percent.

IMPLEMENTATION AND USE OF DATA STANDARDS

## COMMON INCONSISTENCIES FROM PRIOR GAO/OIG REPORTS

Accuracy Error Rates for Data Elements Reported by Agencies' OIGs (First Quarter, Fiscal Year 2019)

Data elements with higher accuracy error rates

40% *Period of Performance Start Date* had the most OIGs (6) report an error rate greater than 40%

20% *Potential Total Value of Award* had the most OIGs (12) report an error rate greater than 20%

20% *Current Total Value of Award, Ultimate Parent Legal Entity Name,* and *Legal Entity Address* had 10 or more OIGs report an error rate greater than 20%

20% 15 other individual data elements had five or more OIGs report accuracy error rates greater than 20%

Source: GAO analysis of OIG reports. | GAO-20-540

Note: The 15 other elements were the Action Date, Award ID & Mod Number, Awarding Office Code & Name, Funding Office Code, Legal Entity Congressional District, NAICS Code, Obligation, Ordering Period End Date, Period of Performance Current & Potential End Date, Primary Place of Performance Address & Congressional District, Ultimate Parent Unique Identifier

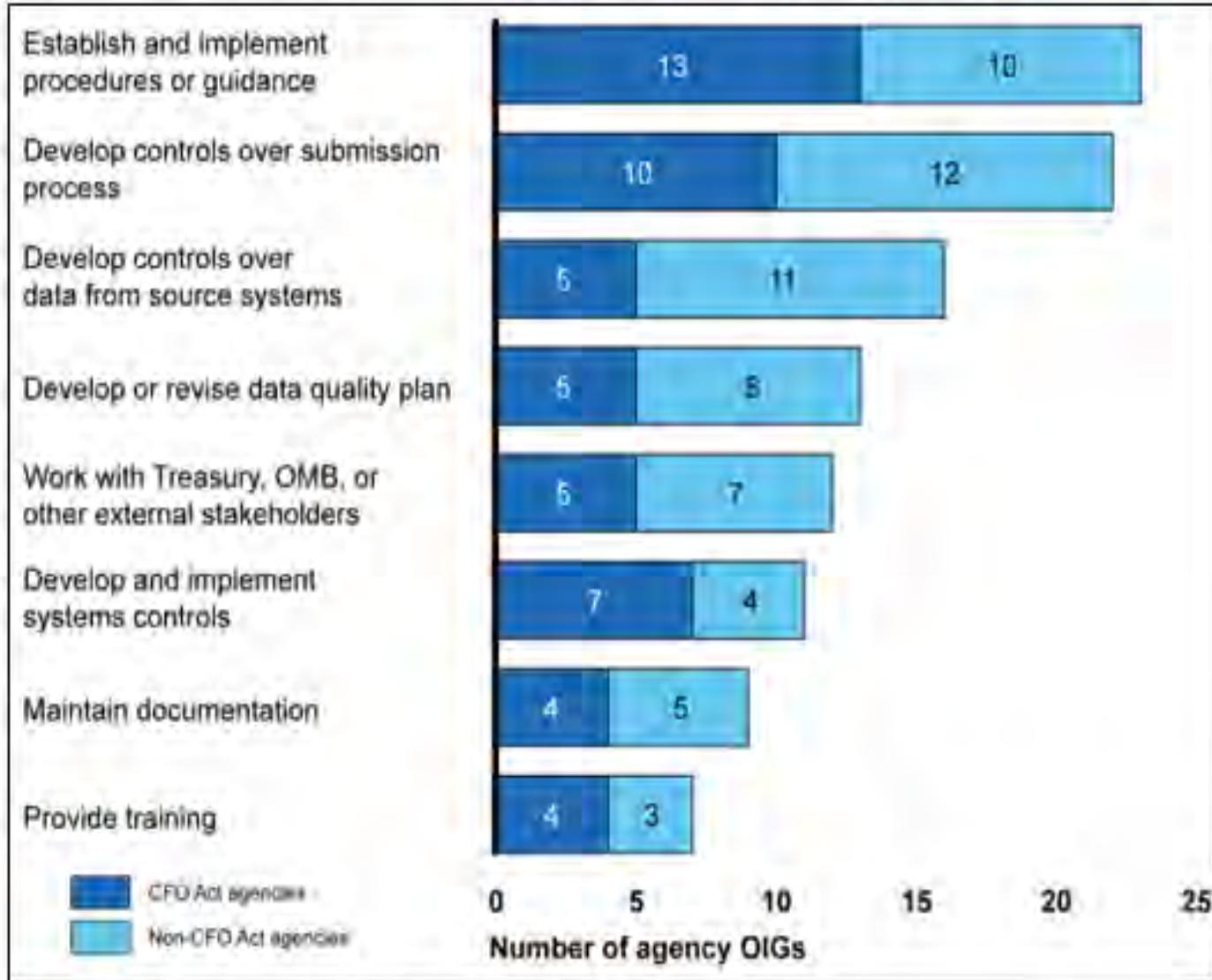Deficiencies Identified in 2019 OIG DATA Act Reports

COMMON CONTROL DEFICIENCIES

FROM PRIOR OIG REPORTS

Recommendations Made in 2019 OIG DATA Act Reports
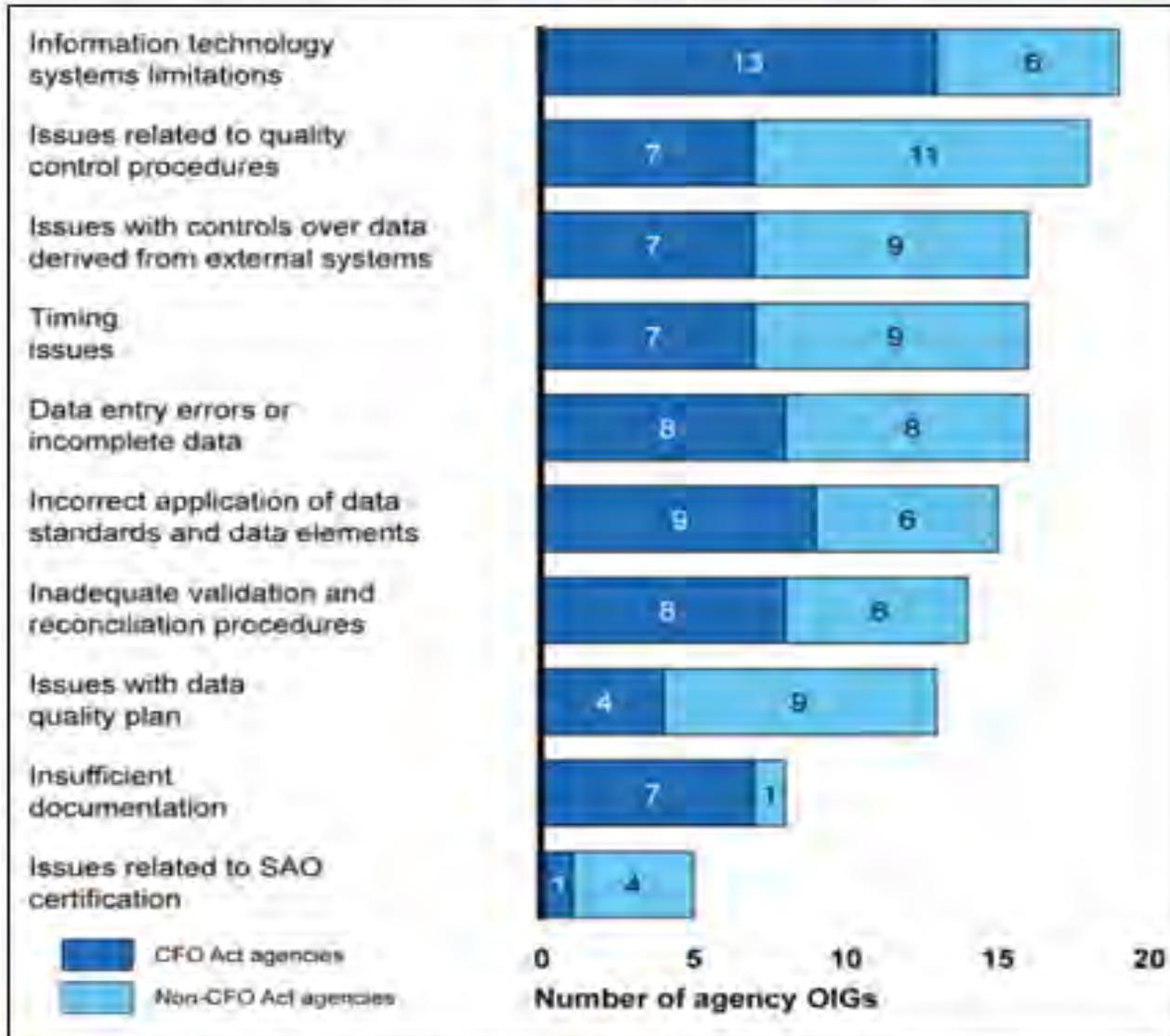
Source: GAO analysis of OIG reports. | GAO-20-540

COMMON RECOMMENDATIONS

FROM PRIOR OIG REPORTS

Data Elements Added -OMB M-20-21

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Element	Agency Submission Instructions	OIG Testing
DEFC **Disaster Emergency Fund Code** **Files B and C**	**COVID-19 Funds** Monthly as of June 2020, must report DEFC "L" through "P" **Non-COVID-19 Funds** As of FY 2020 Q3, two reporting options: 1. **Differentiating among non-COVID-19 DEFC**, use letters "A" through "K" and "Q"; do not use "9" 2. **Not differentiating among non-COVID-19 DEFC**, report "9" in DEFC field; do not use letters "A" through "K" or "Q"	❑ **All records (COVID and non-COVID) in statistical sample** ❑ **All COVID outlays in judgmental sample**
NIA **National Interest Action** **File D1**	**COVID-19-Funds** Agencies must report NIA code "P20C" (valid for 3/13/2020 through 3/31/2021) **Non-COVID-19 Funds** Agencies may report NIA code "P20C" or other NIA codes if contracts are impacted by an emergency (e.g., extending period of performance due to COVID-related office closures)	❑ **All records (COVID and non-COVID) in statistical sample**

New Reporting Requirements OMB M-20-21

Element	Agency Submission Instructions	OIG Testing
Gross Outlay Amount By Award_CPE File C	**COVID-19-Funds** Agencies must report outlays if DEFC element has a valid COVID-19 related code (DEFC "L" thru "P"); it should be the cumulative fiscal year total as of the end of the reporting period. **Non-COVID-19 Funds** Optional until FY 2022 Q1	❑ Only COVID-19 Outlays in Non-Statistical Sample
Program Activity Data File C	**All Agencies** Starting in FY 2021 Q1, all agencies must report Program Activity Codes and Names for all TAS	❑ All Records - Statistical Sample and Non-Statistical Outlays

SESSION 2

SUBMISSION ANALYSIS
DATA ELEMENT TESTING
AD-HOC REPORTS

SUBMISSION ANALYSIS

DATA ACT SUBMISSION ANALYSIS

THIS SECTION ADDRESSES STEPS RELATED TO THE AGENCY'S DATA ACT SUBMISSION.

AUDIT TEAMS SHOULD:

➤ Review the agency's certification and submission process.

➤ Determine the timeliness of the agency's submission (as applicable).

➤ Determine completeness of summary-level data for Files A and B.

➤ Determine whether File C is complete and suitable for sampling.

DATA ACT SUBMISSION ANALYSIS

COMPLETENESS OF AGENCY SUBMISSION

Transactions and events that should have been recorded are recorded in the proper period.

➢ IGs should consider whether all transactions and events that should have been recorded for all agency components, offices, programs, and activities are included in the agency submission. And if not included, the impact on the quality of the submission.

TIMELINESS OF AGENCY SUBMISSION

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 PMO. The reporting submission dates can be found at https://www.fiscal.treasury.gov/data-transparency/resources.html under "Updates".

AGENCY CERTIFICATION & SUBMISSION PROCESS

AUDIT TEAMS SHOULD:

➢ Obtain a read-only account to Treasury's DATA Act Broker and review:

- ☑ Selected fiscal year quarter data submission for Files A through F,

- ☑ Final warning reports, and

- ☑ Final SAO or designee certification statement over the agency's submission for publication on USASpending.gov.

➢ Obtain their Agency's DATA Act submission(s) directly from the Treasury's DATA Act Broker, rather than from USASpending.gov. The DATA Act Broker provides access to additional details such as the submission history data files and warning files, which will be helpful to gain a full understanding of the agency's submission process.

Gain Read Only Access to the Treasury DATA Act Broker
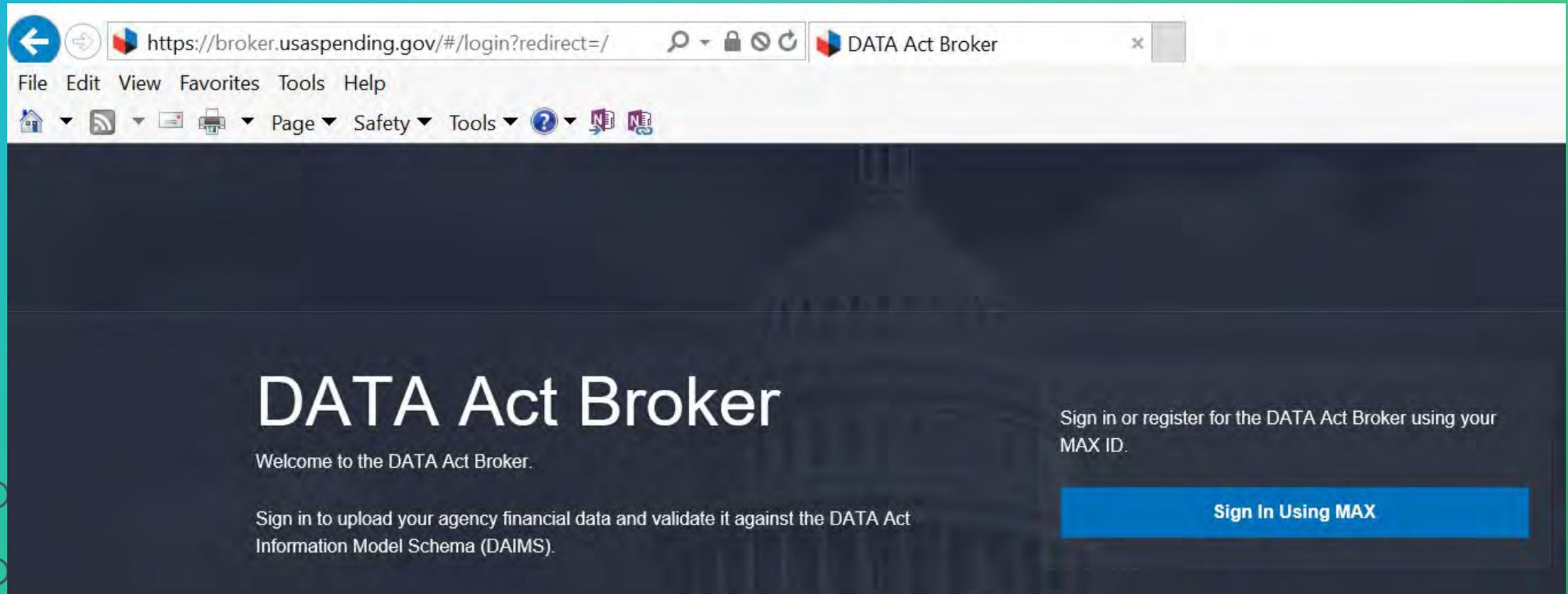
AGENCY CERTIFICATION & SUBMISSION PROCESS

AUDIT TEAMS SHOULD:

➢ Review final warning or validation reports, reconciliation reports, and any other relevant supporting documentation from external award reporting systems used to report the data in Files D1 and D2 and determine the impact on the data submission.

➢ Review documentation from the agency to support the agency's reconciliations of linkages between the various files in the submission.

Warning reports for Submitted files

AGENCY CERTIFICATION & SUBMISSION PROCESS

AUDIT TEAMS SHOULD:

Assess the reasonableness of management's corrective actions and/or management's explanatory text included with the certification as it relates to the agency's quarterly submission for the following:

➤ Whether the agency has reported or identified concerns with the completeness, accuracy, timeliness, or quality of the data submitted

➤ The agency's reconciliation processes and supporting documentation for correcting errors or omissions in the data submission

TIMELINESS OF AGENCY SUBMISSION

➢ Starting with the June 2020 reporting period, agencies with COVID-19 funds are required to submit spending data monthly and attest that they meet the reporting requirements under the DATA Act and OMB M-20-21 and that the reported data was produced following the agency's normal practices and procedures.

➢ Although these agencies are reporting monthly, SAOs are required to certify the data quarterly, on the same 45-day schedule as non-COVID agencies.

➢ As applicable, audit teams should determine the timeliness of monthly submissions and quarterly certifications. The monthly and quarterly reporting submission dates can be found at **https://www.fiscal.treasury.gov/data-transparency/resources.html**

TIMELINESS OF AGENCY SUBMISSION

AUDIT TEAMS SHOULD:

➢ Verify the date of the certification of the submission in the Treasury DATA Act Broker is within the established timeframe determined by the Treasury DATA Act PMO, traditionally within 45 days of quarter end.

➢ Agencies that **submit monthly** still have up until 45 days of quarter end to certify data.

Navigate to Published DATA Act Submissions

Navigate to Published DATA Act Submissions

Click on the Calendar Icon to the Right

Identify Reporting Dates for Comparison
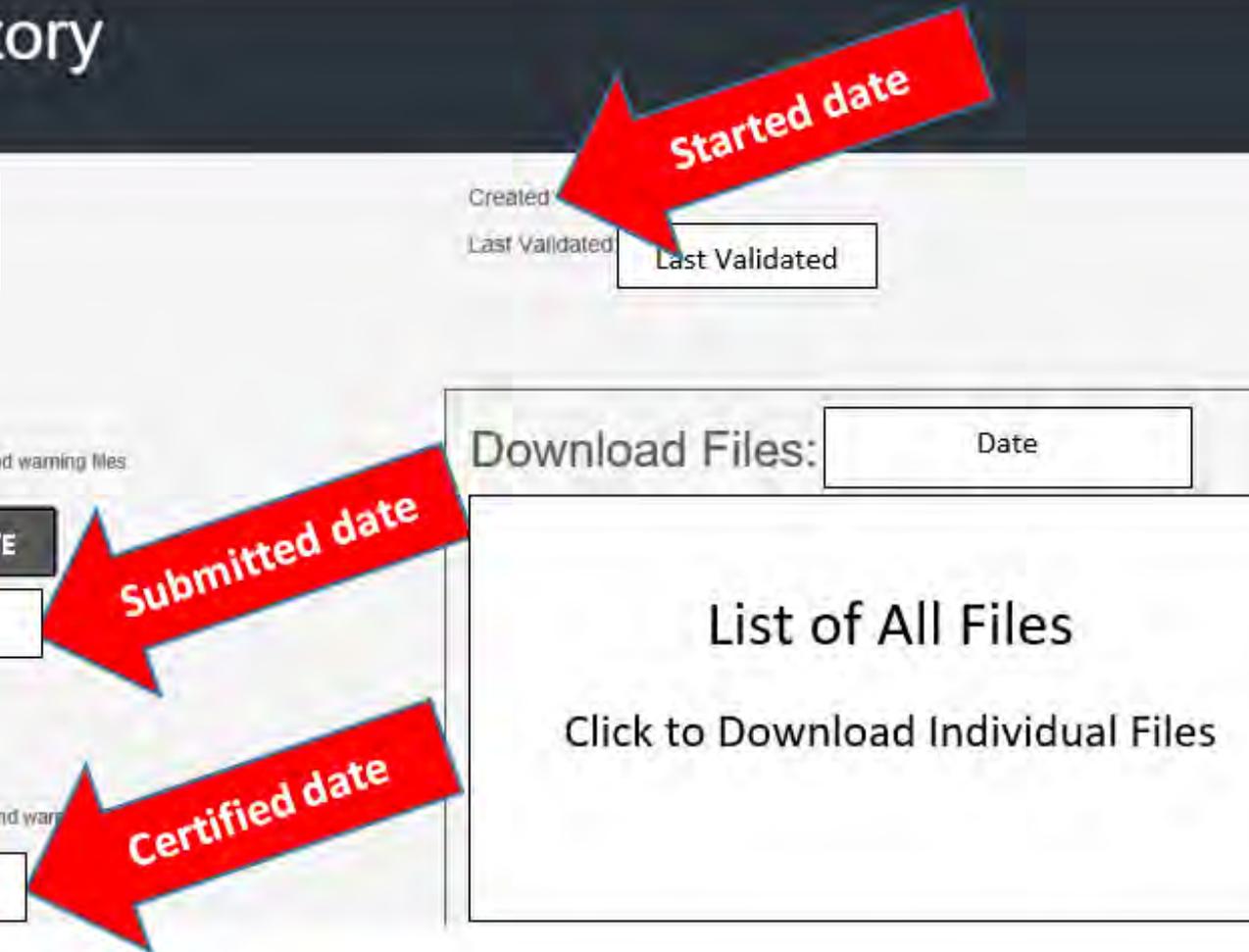
Obtain Reporting Schedule – Select Period

https://www.fiscal.treasury.gov/data-transparency/resources.html

Updates

📄 DATA Act Reporting Submission Dates FY19

📄 DATA Act Reporting Submission Dates FY20

📄 DATA Act Reporting Submission Dates FY21

Compare Quarterly & Monthly Dates as Applicable

Schedule for Quarterly DATA Act Reporting

Period	Period End Date	GTAS Reporting Window	Agency Deadline for Program Activities	DATA Act Certification Start Date	DATA Act Submission Due Date
Quarter 4 (July-Sept)	September 30, 2020	Tuesday, October 6, 2020 Friday, October 16, 2020	Thursday, October 1, 2020	Monday, October 19, 2020	Monday, November 16, 2020

FY 2020 DATA Act Monthly Reporting Window Schedule

Period	Period End	GTAS Reporting Window	Agency Deadline for Program Activities	DATA Act Submission Start Date	DATA Act Monthly Due Date	DATA Act Certification Date
June P09*	June 30, 2020	Tuesday, July 7, 2020 Thursday, July 16, 2020	July 8, 2020	July 17, 2020	July 30, 2020	August 14, 2020

Started → (July 17, 2020)

Submitted → (July 30, 2020)

Certified → (August 14, 2020)

COMPLETENESS OF SUMMARY LEVEL DATA

➢ **Assess** the completeness of File A by selecting all summary-level data from File A and matching the TAS and applicable financial elements to the agency's GTAS SF-133.

➢ **Compare** the data in File B to the TASs listed in File A (if File A is complete) and determine if all TASs in File A are accounted for in File B.

➢ **Verify** that the totals of File A and B are equal.

➢ **Verify** that all program activity names and codes from File B match the names and codes defined in the MAX Collect repository.

SUITABILITY OF FILE C FOR SAMPLE SELECTION

➢If the agency submitted File C, assess the sufficiency of the agency's method of determining whether File C is complete and contains all transactions and linkages that should be included.

➢Remove rows with any outlays from File C. Outlay records are those rows in File C without a transaction obligated amount (obligation). Outlays will not be part of the suitability or statistical sample testing and will be tested separately in Section 750.

SUITABILITY OF FILE C FOR SAMPLE SELECTION

➢ Assess the linkage of File C to File B by tracing the TAS, object class, and program activity data elements from File C to File B to ensure they exist in File B.

➢ Assess the linkage between File C and Files D1/D2 by tracing the Award ID Numbers that exist in File C to Files D1/D2 and vice versa.

SUITABILITY OF FILE C FOR SAMPLE SELECTION

➢Valid situations where awards do not link between Files D1/D2

❑Awards under the micro-purchase threshold (MPT) and deviations from award amounts due to discounts, penalties, and interest.

❑Awards that contain no cost modifications, such as extending the period of performance, would be reported in Files D1/D2 but not in File C.

➢If File C is not suitable for sampling, a single sample should be derived from combining Files D1 and D2.

DATA ELEMENT TESTING

SAMPLE SELECTION – FILE C IS SUITABLE

SELECT A STATISTICALLY VALID SAMPLE FROM FILE C.

➢ Remove ALL Gross Outlay Amount By Award_CPE Rows (Outlays) from File C **BEFORE** selecting sample.

➢ Select Sample Based on Criteria Outlined in the Guide (Section 720).

- ✓ Confidence level
- ✓ Sample Precision
- ✓ Error rate criteria
- ✓ Sample size
- ✓ Sample unit

SAMPLE SELECTION – FILE C IS <u>NOT</u> SUITABLE

SELECT ONE STATISTICALLY VALID SAMPLE FROM FILES D1/D2

➢ Combine Files D1 & D2 into a <u>**single**</u> population.

➢ Select Sample Based on Criteria Outlined in the Guide (Section 720).

- ✓ Confidence level
- ✓ Sample precision
- ✓ Error rate criteria
- ✓ Sample size
- ✓ Sample unit

DATA ELEMENTS - THE BASICS

➢ **DATA Elements – Evaluate based on definitions in the Guide.**

★ Completeness

★ Accuracy

★ Timeliness

➢ **Authoritative Source – Consult Crosswalks**

★ File D1 – Attachment #1

★ File D2 – Attachment #2

➢ **FAQs – Section 740.02**

Completeness, accuracy, and timeliness of data elements will be tested independently of each other but may overlap.

DATA ELEMENTS - THE BASICS

➢ **Optional Data Elements**

 ★ If reported, test for accuracy, completeness, and timeliness
 ★ If not reported, considered not applicable

➢ **Errors Not Attributable to Agency**

 ★ Third-party systems (i.e. SAM, DATA Act Broker)
 ★ Include in error count
 ★ Results can be summarized and described separately in the report.

DATA ELEMENTS - THE BASICS

➢ **Statistical Sample**
  - ★ Three projectable error rates
  - ★ Include in Quality Scorecard

➢ **Non-Statistical Sample – COVID-19 Outlays**
  - ★ Only applicable to COVID-funded agencies
  - ★ Only test for File C data elements
  - ★ Include results in Quality Scorecard

COMPLETENESS – DATA ELEMENTS

Completeness

For each of the required data elements that should have been reported, the data element was reported in the appropriate File.

COMPLETENESS – TESTING

Is it required to be reported?

➢ **Not required** - Not applicable (N/A)

➢ **Required** - Is something there?

★ No data present - Incomplete

★ Data present - Complete

FAQ
If an element is **incomplete,** it is <u>also</u> **inaccurate.**

ACCURACY – DATA ELEMENTS

Accuracy

Amounts and other data relating to recorded transactions have been recorded in accordance with the DAIMS RSS, IDD, and the online data dictionary, and agree with authoritative source record.

ACCURACY - TESTING

Is it consistent with the authoritative source record?

Is it in accordance with DAIMS RSS, IDD and the online data dictionary?

FAQ
If an optional data element is incorrectly reported, it is still an error.

TIMELINESS – DATA ELEMENTS

Timeliness

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, Federal Procurement Data System – Next Generation (FPDS-NG), Financial Assistance Broker Submission (FABS) and DAIMS).

TIMELINESS - TESTING

File D1 Elements Timeliness

FPDS-NG must be posted within 3 business days after contract award in accordance with the FAR Part 4.604.

File D2 Elements Timeliness

Financial assistance award data elements should be reported no later than 30 days after award, in accordance with FFATA.

FAQ
If Files D1/D2 Data Elements are late, they are **untimely**, but may still be complete and accurate.
.

COVID-19 OUTLAYS - NON-STATISTICAL SAMPLE

GROSS OUTLAY AMOUNT BY AWARD_CPE

➢ Required for all COVID-19 funded Agencies as of the June 2020 reporting period

➢ Have a blank 'Transaction Obligated Amount'

➢ Will NOT have a corresponding File D record

➢ Running total

➢ Monthly, ongoing regardless of current actions

COVID-19 OUTLAYS NON-STATISTICAL SAMPLE

AGENCIES WITH COVID-19 FUNDING

➢ Select a NON-STATISTICAL sample of COVID-19 Outlays from File C

➢ Sample size can be determined based on amount of data

➢ Number of records should be sufficient to provide examples within each category of the criteria (i.e., dollar amount) used to design the sample

COVID-19 OUTLAYS -TESTING

ASSESS NON-STATISTICAL SAMPLE OF COVID-19 OUTLAYS

➢ Since Outlays do not have a corresponding File D record, evaluate for File C elements only (excluding 'Transaction Obligated Amount').

➢ Evaluate the following File C Data Elements for completeness, accuracy, and timeliness:
   ★ Parent Award ID
   ★ PIID/FAIN
   ★ Object Class
   ★ Appropriations Account
   ★ Program Activity
   ★ Outlay
   ★ DEFC

➢ Testing Spreadsheet – COVID-19 Outlay Tab

➢ Quality Scorecard – Incorporates COVID-19 Outlay testing results as applicable.

AD HOC REPORTS

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AD-HOC CONTRACT REPORT INSTRUCTIONS

- On October 17, 2020, FPDS ad-hoc reports transitioned to beta.SAM.gov.

- Users must create an account at beta.SAM.gov to access ad-hoc reports.

- Individual contract action reports can still be obtained from FPDS.gov.

- Guides and videos are available at https://beta.sam.gov/help/contract-data.

- OIGs must assess the timeliness of File D1 records by comparing the "Approved Date" field – only available on the ad-hoc report – to the "Date Signed" field.

- FAR Section 4.604 requires agencies to report procurement awards in FPDS within 3 business days after the date that the contract award was signed.

- Contracts awarded in emergency situations (FAR Part 18) or urgent and compelling situations (FAR Part 6) have 30 calendar days.

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TIMELINESS – D1 ELEMENTS

Date Signed vs. FPDS Posting Date

Last Modified Date is a good first step… but what if it was modified again after reporting window? **Create ad hoc report** to get <u>original approved (posting) date.</u>

FPDS-NG must be posted within <u>**3 business days after contract award**</u> in accordance with the FAR Part 4.604.

AD-HOC CONTRACT REPORT INSTRUCTIONS
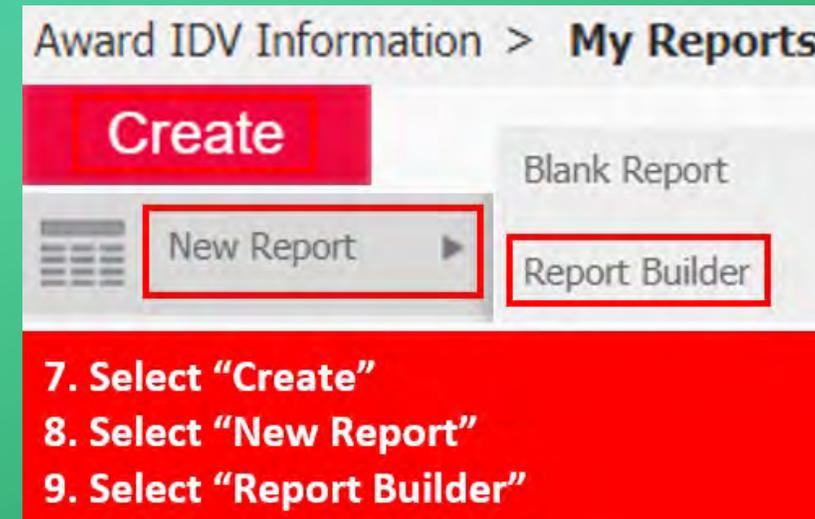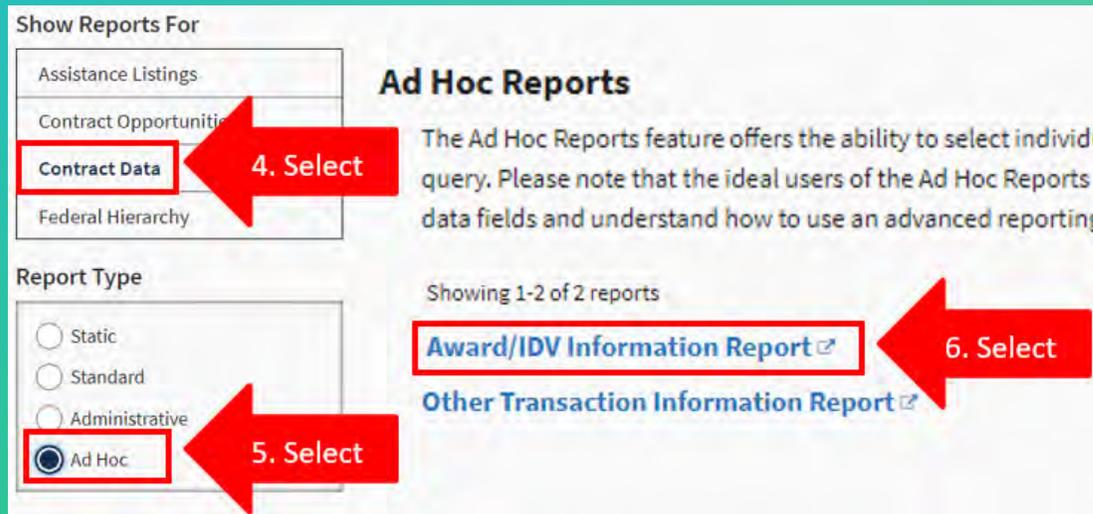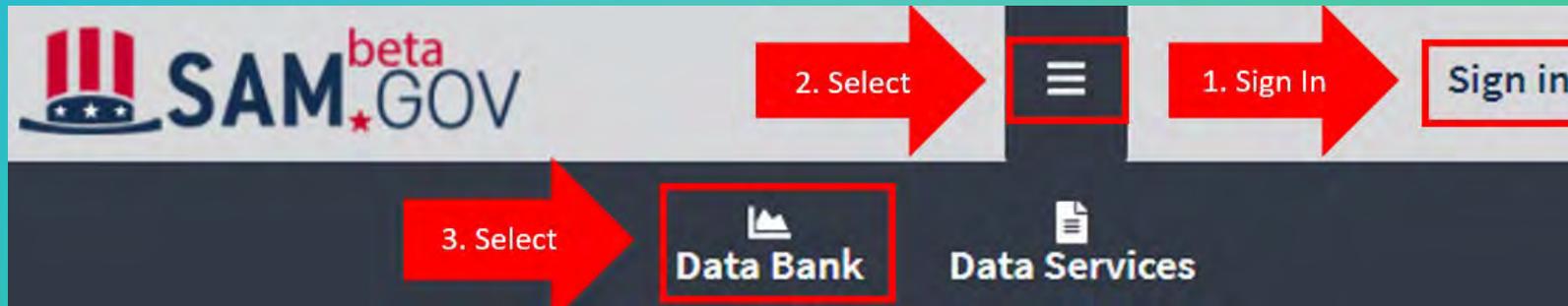
AD-HOC CONTRACT REPORT INSTRUCTIONS

1. Start Date for Date Signed

Please Enter a Start Date for Date Signed

10. Enter Date

2. End Date for Date Signed

Please Enter an End Date for Date Signed

11. Enter Date

3. Start Date for Last Modified Date

Please Enter a Start Date for Last Modified Date

12. Enter Date

4. End Date for Last Modified Date

Please Enter an End Date for Last Modified Date

13. Enter Date

5. Choose the attributes of the report (Required)

Select the attributes to include on your report:

This prompt requires at least one selection.

Look in:

Search results:

Search for:

Approved Date

14. Search

Available:

Approved By

Selected:

PIID

Modification Number

Referenced IDV PIID

Date Signed

Approved Date

15. Click to Add

6. Choose the metrics of the report

Select the metrics to include on your report:

Look in:

Search results:

Search for:

Available:

Dollars Obligated

Number of Actions

Number of Records

Base and All Options Value (Total Contract Value)

Base and Exercised Options Value

Selected:

Base and All Options Value (Total Contract Value)

Base and Exercised Options Value

16. Select & Add

AD-HOC CONTRACT REPORT INSTRUCTIONS

7. Qualify on any attribute

Please select the attribute filtering conditions for your report:

Search for: [ ] 🔍 ☑ Match case

Available:

▼ 🔗 Department and Agency Information
   ▶ ◆ Contracting Agency ID
   ▶ ◆ Contracting Agency Name
   ▶ ◆ Contracting Department ID
   ▼ ◆ Contracting Department Name

Selected:

Contracting Department Name Select In List DEPT OF DEFENSE

17. Select each triangle to expand, then select your Contracting Dept Name and select arrow to add

Report Message Name: [ ]

Run Report   Cancel

18. Enter Name
19. Select Run Report

Ad-hoc reports are limited to 150,000 rows

SESSION 3

TESTING SPREADSHEET
ANALYSIS OF RESULTS & QUALITY ASSESSMENT

TESTING SPREADSHEET

TESTING SPREADSHEET - OVERVIEW

➤ **Benefits**

- ★ Promotes Uniformity Among IGs
- ★ Improves Efficiency in Reporting
- ★ Simplifies Roll-Up of Overall Results
- ★ Recommended, but Not Required

➤ **Layout**

- ★ Instructions Tab
- ★ PIID Testing Tab
- ★ FAIN Testing Tab
- ★ Summary Tab – Three Projectable Error Rates
- ★ COVID-19 Outlay Testing Tab

TESTING SPREADSHEET – FEATURES

➢ **Features**

★ Alert Column – Missing or Invalid Entries

★ Results Calculation Formulas – Locked

★ References – Expandable Row 5

★ Comments – Included in selected cells

★ Supplemental Tests – Included on PIID & FAIN Testing Tabs (Far Right)

★ N/A Indicator – Red Borders Around Potentially "N/A" Data Elements

SCORE VALUES

Only Three Accepted Data Points for Statistical Testing

1 = Exception (Incomplete, Inaccurate, Untimely)

0 = No Exception (Complete, Accurate, Timely)

n/a = Not Applicable

Statistical Testing (1=Exception   0= No Exception   n/a=Not Applicable)

TESTING TABS – STATISTICAL TESTING SECTION

PIID Testing			Statistical Testing							File C Testing DE 24 Parent Award ID Number			File C Testing DE 34 Award ID Number (PIID)		
			Total Data Elements Reported or Required	Error Count						Sort 02.A.2/Element			Sort 02.A.1/Element		
				# Data Elements Incomplete		# Data Elements Inaccurate		# Data Elements Untimely							
Missing or Invalid	Sample Record #	PIID #								C	A	T	C	A	T
135	1		2	1	50.00%	1	50.00%	1	50.00%	1	1	1	5	a	6
132	2		2	1	50.00%	1	50.00%	1	50.00%	0	0	0	1	1	1
132	3		1	0	0.00%	1	100.00%	1	100.00%	n/a	n/a	n/a	0	1	1

This shows any blank or unrecognized data points.

Once all cells are complete and recognized, this number will be '0' and will have grey highlighting and black font.

The Error Count fields contain locked formulas to calculate the testing results based on the Guide.

These are the fields to enter the results of DATA Act testing

RESULTS CALCULATION – TESTING TABS

CALCULATIONS BY RECORD

➢ **Each Record (Row)**

★ Error rates for Completeness, Accuracy & Timeliness

★ Based on the number of required & <u>optional/reported</u> Data Elements.

➢ **Example – Accuracy Calculation for Record #1**

★ 46 Data Elements Reviewed

★ Calculation for Completeness:

★ 22/44 = .5 x 100 = **50%**

Required	**43**
Optional/Reported	**1**
N/A	**2**
Inaccurate	**22**

SUMMARY TAB

Results of PIID and FAIN Statistical Sample Testing

Sample Record #	Total # DEs	# Incomplete		# Inaccurate		# Untimely	
292	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
293	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
294	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
295	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
296	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
297	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
298	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
299	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
300	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
Total Errors		0		0		0	
Error Rate		#DIV/0!		#DIV/0!		#DIV/0!	

Council of the
INSPECTORS GENERAL
on INTEGRITY and EFFICIENCY

RESULTS CALCULATION – SUMMARY TAB

PROJECTABLE ERROR RATES FOR SAMPLE POPULATION

➤ **Average of *'error rates by record'* for sample records reviewed**
  - ★ Completeness
  - ★ Accuracy
  - ★ Timeliness

➤ **Example – Projectable Accuracy Error Rate Calculation**

Record #1 Accuracy Error Rate	50%
Record #2 Accuracy Error Rate	20%
Record #3 Accuracy Error Rate	0%

  - ★ **(50+20+0)/3 = 23% Inaccurate**

SUPPLEMENTAL TESTING SECTION – PIID/FAIN TABS

Non-Statistical Testing

Linkage Tests Between Files C and D1			Exception Amount File C / DE 53 Transaction Obligation Amount	Exception Amount File D1 / DE 13 Federal Action Obligation	Exception Amount File D1 / DE 14 Current Total Value of Award	Exception Amount File D1 / DE 15 Potential Total Value of Award
Does the PIID in File C and D1 match?	Does the Parent Award ID in File C and D1 match?	Does the TOA in File C (DE 53) equal the inverse of the FAO amount in File D1 (DE 13)?				

If DE 53 is not accurately reported in File C, calculate the absolute value of the delta between what was reported and what should have been reported in File C

GETTING STARTED - TESTING TABS SET UP

- ➤ **Determine Rows Needed**
  - ★ Based on number of statistical sample records
  - ★ Separate tabs for PIIDs/FAINs

- ➤ **Unprotect Sheet**
  - ★ Go to Review tab (top) and select Unprotect Sheet.

- ➤ **Add/Delete Rows As Needed**
  - ★ Copy existing row and paste as new row.

- ➤ **Do NOT Add or Delete Columns**
  - ★ To maintain integrity of formulas

- ➤ **Protect Sheet**
  - ★ Go to Review tab and select Protect Sheet.

GETTING STARTED - SUMMARY TAB SET UP

➢ **Determine Rows Needed**

★ Based on total number of statistical sample records reviewed

➢ **Unprotect Sheet**

★ Go to Review tab (top) and select Unprotect Sheet.

➢ **Add/Delete Rows; Do NOT Add/Delete Columns**

★ Copy existing row and paste as new row.

➢ **Protect Sheet**

★ Go to Review tab and select Protect Sheet.

➢ **Link or Copy Data from PIID/FAIN Testing Tabs**

★ Agencies are responsible for ensuring proper linkage.

ANALYSIS OF RESULTS & QUALITY ASSESSMENT

ANALYSIS OF RESULTS & QUALITY ASSESSMENT

ANALYSIS OF RESULTS

- Data element analysis

- Dollar value-related data elements

- Errors not attributable to the agency

QUALITY ASSESSMENT - SCORECARD

- Overall objectives

- Walkthrough

ANALYSIS OF RESULTS

DATA ELEMENT ANALYSIS

➢ Number of Errors per Data Element

➢ Error Rate per Data Element

➢ Compare to DQP

ACCURACY OF DOLLAR-RELATED DATA ELEMENTS

➤ Determine Accuracy Based on Absolute Values

➤ Not Projectable

Exception Amount File C / DE 53 Transaction Obligation Amount	Exception Amount File D1 / DE 11 Federal Action Obligation	Exception Amount File D1 / DE 14 Current Total Value of Award	Exception Amount File D1 / DE 15 Potential Total Value of Award

Exception Amount File C / DE 53 Transaction Obligation Amount	Exception Amount File D2 / DE 11 Federal Action Obligation	Exception Amount File D2 / DE 12 Non-Federal Funding Amount	Exception Amount File D2 / DE 13 Amount of Award	Exception Amount File D2 / DE 14 Current Total Value of Award

ERRORS NOT ATTRIBUTABLE TO THE AGENCY

➢ Include in calculations regardless of responsibility

➢ Notate separately in final report

➢ Generally, do not include in recommendations

➢ Communicate to CIGIE FAEC DATA Act Working Group prior to report issue

QUALITY SCORECARD

QUALITY ASSESSMENT - SCORECARD

➢ Quality of Data: Data that is complete, accurate, and timely, and includes statistical and non-statistical testing results.

➢ Purpose of the Scorecard

- Provide government-wide consistency in the measure of quality

- Assign quantifiable values to nonstatistical testing

- Apply various weights to each item

SCORECARD LAYOUT

| Instructions | **Quality Scorecard** | 630 Timeliness | 640 Summary-Level Data | 650 Suitability of File C | 730 Record-Level Linkages | 740 Data Element Testing | 750 COVID-19 Outlay Testing |

➢ **Tabs** - Mirror Sections in the CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act

➢ **Prompts** - Auditors will enter dates, numerical data, or select from drop-down lists.

➢ **Formulas** - Locked cells protect integrity of formulas.

SCORECARD - WEIGHTED SCORING

➢ **Points** - Maximum 100 points

➢ **Weighting** - Statistical testing is weighted heavier.

➢ **COVID -19 —** Incorporates non-statistical testing scores for COVID-19-funded Agencies.

Criteria	Without Outlays (No COVID funding)	With Outlays (COVID funding)
630 Timeliness	5.0	5.0
640 Summary-Level Data	13.0	10.0
650 Suitability of File C	13.0	10.0
730 Record-Level Linkages	9.0	7.0
740 Data Element Testing		
Completeness	15.0	15.0
Accuracy	30.0	30.0
Timeliness	15.0	15.0
750 COVID-19 Outlay Testing		
Completeness	-	2.0
Accuracy	-	4.0
Timeliness	-	2.0
Total	**100.0**	**100.0**

QUALITY SCORECARD TAB

Scores are automatically populated as auditors complete input tabs

Enter Agency's Name			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	Input Required	5.0	5.0
	Completeness of Summary Level Data (Files A & B)	Input Required	13.0	10.0
	Suitability of File C for Sample Selection	Input Required	13.0	10.0
	Record-Level Linkages (Files C & D1/D2)	Input Required	9.0	7.0
	COVID-19 Outlay Testing Non-Statistical Sample	Input Required	0.0	8.0
Statistical	Completeness	Input Required	15.0	15.0
	Accuracy	Input Required	30.0	30.0
	Timeliness	Input Required	15.0	15.0
Quality Score	Input Required	Input Required	100.0	100.0

630 TIMELINESS OF AGENCY SUBMISSION

- Did the agency receive COVID funding?

- Monthly submission requirement for COVID-funded agencies

- Quarterly certification requirement for all agencies

Auditor Input & Results		
Did the agency receive COVID-19 funding for Fiscal Year 2020?		
Auditor Input:		Yes
	Complete Section B below. Do not enter any information in Section A.	
Section A *For Agencies Without COVID-19 Funding*		
Auditor Input	Due Date	
	Date Submitted	
Results	Business Days Late (Submission)	
Was the submission certified by the due date as established by the Treasury DATA Act PMO?		
Score		
Section B *For Agencies With COVID-19 Funding*		
First Month of Fiscal Quarter		
Auditor Input	Due Date	1/31/2020
	Date Submitted	1/31/2020
Results	Business Days Late (Submission)	0
Second Month of Fiscal Quarter		
Auditor Input	Due Date	2/28/2020
	Date Submitted	2/28/2020
Results	Business Days Late (Submission)	0
Third Month of Fiscal Quarter		
Auditor Input	Due Date	3/30/2020
	Date Submitted	3/30/2020
Results	Business Days Late (Submission)	0
Results	Total Business Days Late (Submission)	0
Was the submission certified by the due date as established by the Treasury DATA Act PMO?		Yes
Score		5

640 COMPLETENESS OF SUMMARY-LEVEL DATA (FILES A & B)

	Auditor Input, Scoring, & Results		
	Questions *(Choose answers from the drop down lists in the Auditor Input column.)*	**Auditor Input**	**Score**
1	Are all Treasury Account Symbols (TAS) from which funds are obligated (as reflected in the Government-wide Treasury Account Symbol (GTAS) SF-133) included (excepting Loan Financing Accounts)?	Yes	1.11
2	Select all summary-level data from File A and determine whether the following elements match the agency's GTAS SF-133:		
	➢ Agency Identifier	Match	0.11
	➢ Beginning Period of Availability	Match	0.11
	➢ Ending Period of Availability	Match	0.11
	➢ Main Account Code	Match	0.11
	➢ Sub Account Code	Match	0.11
	➢ Budget Authority Appropriated Amount	Match	0.11
	➢ Gross Outlay Amount by TAS	Match	0.11
	➢ Unobligated Balance	Match	0.11
	➢ Other Budgetary Resources Amount	Match	0.11
	➢ Obligations Incurred by TAS	Match	0.11
3	Are variances identified by the auditors between File A and the agency's GTAS SF-133 clearly explained and documented by the agency?	Yes	1.11
4	Are all TASs in File A accounted for in File B?	Yes	1.11
5	Are the totals of File A and File B equal?	Yes	1.11
6	Are variances identified by the auditors between File A and File B clearly explained and documented by the agency?	Yes	1.11
7	Do all object class codes from File B match the codes defined in Section 83 of OMB Circular A-11?	Yes	1.11
8	Do all program activity names and codes from File B match the names and codes defined in the Max Collect repository?	Yes	1.11
9	Are variances identified by the auditors between File B and Section 83 of OMB Circular A-11 and the MAX Collect exercise clearly explained and documented by the agency?	Yes	1.11
	Total Score		*10.00*

650 SUITABILITY OF FILE C FOR SAMPLE SELECTION

Table 1

Auditor Input		
Enter whole number values in the highlighted box to right. Use drop down menus where provided.		**Auditor Input**
1	Was File C submitted?	No
	No Further Input Required On This Tab	
2	Total number of File C DATA Act Broker warnings	
3	Number of File C DATA Act Broker warnings that have been addressed	
Linkage between File C and File B		
4	Number of *unique* TAS that exist in File C	
5	Number of *unique* TAS in File C but *not* in File B	
6	Number of *unique* Object Classes that exist in File C	
7	Number of *unique* Object Classes in File C but *not* in File B	
8	Number of *unique* Program Activities that exist in File C	
9	Number of *unique* Program Activities in File C but *not* in File B	
Linkage between File C and Files D1/D2		
10	Did the agency have any procurement awards to report in File D1?	
11	To what extent did the auditor determine that sample Award ID Numbers that exist in File C exist in File D1?	
12	To what extent did the auditor determine that sample Award ID Numbers that exist in File D1 exist in File C?	
13	Did the agency have any financial assistance awards to report in File D2?	
14	To what extent did the auditor determine that sample Award ID Numbers that exist in File C exist in File D2?	
15	To what extent did the auditor determine that sample Award ID Numbers that exist in File D2 exist in File C?	

Scoring & Results		
Measure	**Rate/ Results**	**Score**
Rate of DATA Act Broker warnings addressed	File C Not Submitted	0.00
Rate of TAS in File C and in File B	File C Not Submitted	0.00
Rate of Object Class in File C and in File B	File C Not Submitted	0.00
Rate of Program Activity in File C and in File B	File C Not Submitted	0.00
Linkage - File C to File D1	File C Not Submitted	0.00
Linkage - File D1 to File C	File C Not Submitted	0.00
Linkage - File C to File D2	File C Not Submitted	0.00
Linkage - File D2 to File C	File C Not Submitted	0.00
Total Score		*0.00*

Table 2

Auditor Input		
Enter whole number values in the highlighted box to right. Use drop down menus where provided.		**Auditor Input**
1	Was File C submitted?	Yes
	Continue to Question 2	
2	Total number of File C DATA Act Broker warnings	100
3	Number of File C DATA Act Broker warnings that have been addressed	100
Linkage between File C and File B		
4	Number of *unique* TAS that exist in File C	20
5	Number of *unique* TAS in File C but *not* in File B	0
6	Number of *unique* Object Classes that exist in File C	20
7	Number of *unique* Object Classes in File C but *not* in File B	0
8	Number of *unique* Program Activities that exist in File C	20
9	Number of *unique* Program Activities in File C but *not* in File B	0
Linkage between File C and Files D1/D2		
10	Did the agency have any procurement awards to report in File D1?	Yes
	Complete Questions 11 and 12	
11	To what extent did the auditor determine that sample Award ID Numbers that exist in File C exist in File D1?	Very High
12	To what extent did the auditor determine that sample Award ID Numbers that exist in File D1 exist in File C?	Very High
13	Did the agency have any financial assistance awards to report in File D2?	No
	Skip Questions 14 and 15	
14	To what extent did the auditor determine that sample Award ID Numbers that exist in File C exist in File D2?	
15	To what extent did the auditor determine that sample Award ID Numbers that exist in File D2 exist in File C?	

Scoring & Results		
Measure	**Rate/ Results**	**Score**
Rate of DATA Act Broker warnings addressed	100.0%	1.67
Rate of TAS in File C and in File B	100.0%	1.67
Rate of Object Class in File C and in File B	100.0%	1.67
Rate of Program Activity in File C and in File B	100.0%	1.67
Linkage - File C to File D1	100.0%	1.67
Linkage - File D1 to File C	100.0%	1.67
Linkage - File C to File D2	Not Applicable	NA
Linkage - File D2 to File C	Not Applicable	NA
Total Score		*10.00*

Table 3

Auditor Input		
Enter whole number values in the highlighted box to right. Use drop down menus where provided.		**Auditor Input**
1	Was File C submitted?	Yes
	Continue to Question 2	
2	Total number of File C DATA Act Broker warnings	100
3	Number of File C DATA Act Broker warnings that have been addressed	100
Linkage between File C and File B		
4	Number of *unique* TAS that exist in File C	20
5	Number of *unique* TAS in File C but *not* in File B	0
6	Number of *unique* Object Classes that exist in File C	20
7	Number of *unique* Object Classes in File C but *not* in File B	0
8	Number of *unique* Program Activities that exist in File C	20
9	Number of *unique* Program Activities in File C but *not* in File B	0
Linkage between File C and Files D1/D2		
10	Did the agency have any procurement awards to report in File D1?	Yes
	Complete Questions 11 and 12	
11	To what extent did the auditor determine that sample Award ID Numbers that exist in File C exist in File D1?	Very High
12	To what extent did the auditor determine that sample Award ID Numbers that exist in File D1 exist in File C?	Very High
13	Did the agency have any financial assistance awards to report in File D2?	Yes
	Complete Questions 14 and 15	
14	To what extent did the auditor determine that sample Award ID Numbers that exist in File C exist in File D2?	Very High
15	To what extent did the auditor determine that sample Award ID Numbers that exist in File D2 exist in File C?	Very High

Scoring & Results		
Measure	**Rate/ Results**	**Score**
Rate of DATA Act Broker warnings addressed	100.0%	1.25
Rate of TAS in File C and in File B	100.0%	1.25
Rate of Object Class in File C and in File B	100.0%	1.25
Rate of Program Activity in File C and in File B	100.0%	1.25
Linkage - File C to File D1	100.0%	1.25
Linkage - File D1 to File C	100.0%	1.25
Linkage - File C to File D2	100.0%	1.25
Linkage - File D2 to File C	100.0%	1.25
Total Score		*10.00*

Left Table

From which File(s) was the sample selected?		
Auditor Input:	**File C**	
Complete Sections A and C below. Do not enter any information in Section B.		

Auditor Input		
Enter whole number values in the highlighted box to right. Use drop down menus where provided.		**Auditor Input**

Section A		
Sample Selected from File C		
1	Did the agency have any procurement awards to report in File D1?	**Yes**
2	Number of PIID sample units in File C	100
3	Number of PIID sample units in File C traced to File D1	100
4	Did the agency have any financial assistance awards to report in File D2?	**Yes**
5	Number of FAIN sample units in File C	100
6	Number of FAIN sample units in File C traced to File D2	100

Section B		
Sample Selected from Files D1/D2		
7	Did the agency have any procurement awards to report in File D1?	
8	Number of PIID sample units in File D1	
9	Number of PIID sample units in File D1 traced to File C	
10	Did the agency have any financial assistance awards to report in File D2?	
11	Number of FAIN sample units in File D2	
12	Number of FAIN sample units in File D2 traced to File C	

Section C		
Intragovernmental Transactions		
13	If awards are made using intragovernmental transaction (IGT) funds, did the agency adhere to the guidance in OMB M-17-04? Were any variances with reporting IGTs clearly documented by the agency?	**Not Applicable**

Scoring & Results		
Measure	**Rate/ Results**	**Score**
Section A		
Match Rate File C to File D1	100.0%	3.50
Match Rate File C to File D2	100.0%	3.50
Section B		
Match Rate File D1 to File C	Not Applicable	NA
Match Rate File D2 to File C	Not Applicable	NA
Section C		
Adherence to OMB M-17-04 for IGTs		NA
Total Score		**7.00**

Right Table

From which File(s) was the sample selected?		
Auditor Input:	**Files D1/D2**	
Complete Sections B and C below. Do not enter any information in Section A.		

Auditor Input		
Enter whole number values in the highlighted box to right. Use drop down menus where provided.		**Auditor Input**

Section A		
Sample Selected from File C		
1	Did the agency have any procurement awards to report in File D1?	
2	Number of PIID sample units in File C	
3	Number of PIID sample units in File C traced to File D1	
4	Did the agency have any financial assistance awards to report in File D2?	
5	Number of FAIN sample units in File C	
6	Number of FAIN sample units in File C traced to File D2	

Section B		
Sample Selected from Files D1/D2		
7	Did the agency have any procurement awards to report in File D1?	**Yes**
8	Number of PIID sample units in File D1	100
9	Number of PIID sample units in File D1 traced to File C	100
10	Did the agency have any financial assistance awards to report in File D2?	**No**
11	Number of FAIN sample units in File D2	
12	Number of FAIN sample units in File D2 traced to File C	

Section C		
Intragovernmental Transactions		
13	If awards are made using intragovernmental transaction (IGT) funds, did the agency adhere to the guidance in OMB M-17-04? Were any variances with reporting IGTs clearly documented by the agency?	**Yes**

Scoring & Results		
Measure	**Rate/ Results**	**Score**
Section A		
Match Rate File C to File D1	Not Applicable	NA
Match Rate File C to File D2	Not Applicable	NA
Section B		
Match Rate File D1 to File C	100.0%	3.50
Match Rate File D2 to File C	No Financial Assistance Awards	NA
Section C		
Adherence to OMB M-17-04 for IGTs		3.50
Total Score		**7.00**

740 DATA ELEMENT TESTING – STATISTICAL SAMPLE

- Error rates from Testing Spreadsheet are converted to correctness rates.

- Correctness rates are converted into points out of 100.

- For Accuracy:
  Error rate of 11% = correctness rate of 89%

- 89% * 30 = 26.7 points

Auditor Input, Scoring, and Results			
Testing Results *Completeness and Timeliness are valued up to 15 points each. Accuracy is valued up to 30 points.*			
Criteria	*Auditor Input*	*Correctness Rate*	*Score*
	Enter Error Rate in cells below	*(1 - Error Rate)*	*(Correctness Rate x 15 or 30)*
Completeness	*8.0%*	*92.0%*	*13.8*
Accuracy	*11.0%*	*89.0%*	*26.7*
Timeliness	*2.0%*	*98.0%*	*14.7*

750 COVID-19 OUTLAY TESTING – NON-STATISTICAL SAMPLE

- **COVID-19-funded agencies**

- **Error rates from Testing Spreadsheet are converted to correctness rates, which are then converted to points.**

Auditor Input, Scoring, and Results			
Testing Results *Completeness and Timeliness are valued up to 2 points each. Accuracy is valued up to 4 points.*			
Criteria	**Auditor Input**	**Correctness Rate**	**Score**
	Enter Error Rate in cells below	*1 - Error Rate*	*Correctness Rate x 2 or 4*
Completeness	5.0%	95.0%	*1.9*
Accuracy	7.0%	93.0%	*3.7*
Timeliness	9.0%	91.0%	*1.8*
Total Score			*7.4*

QUALITY SCORECARD TAB

Quality Score & Quality Level have been calculated.

Quality Level		
Range		**Level**
0.0	69.9	Lower
70.0	84.9	Moderate
85.0	94.9	Higher
95.0	100	Excellent

Enter Agency's Name		
FY 2021 DATA Act Quality Scorecard		
	Criteria	**Score**
Non-Statistical	Timeliness of Agency Submission	5.0
	Completeness of Summary Level Data (Files A & B)	10.0
	Suitability of File C for Sample Selection	0.0
	Record-Level Linkages (Files C & D1/D2)	7.0
	COVID-19 Outlay Testing Non-Statistical Sample	7.4
Statistical	Completeness	13.8
	Accuracy	26.7
	Timeliness	14.7
Quality Score	**Moderate**	**84.64**

SESSION 4

QUALITY WALKTHROUGH
REPORT CONTENT

QUALITY SCORECARD WALK-THROUGH

QUALITY SCORECARD WALKTHROUGH

Open Attachment 4 Quality Scorecard

630 Timeliness of Agency Submission		
Auditor Input & Results		
Did the agency receive COVID-19 funding for Fiscal Year 2020?		
	Auditor Input:	
Section A *For Agencies Without COVID-19 Funding*		
Auditor Input	Due Date	
	Date Submitted	
Results	Business Days Late (Submission)	
Was the submission certified by the due date as established by the Treasury DATA Act PMO?		
Score		
Section B *For Agencies With COVID-19 Funding*		
First Month of Fiscal Quarter		
Auditor Input	Due Date	
	Date Submitted	
Results	Business Days Late (Submission)	
Second Month of Fiscal Quarter		
Auditor Input	Due Date	
	Date Submitted	
Results	Business Days Late (Submission)	
Third Month of Fiscal Quarter		
Auditor Input	Due Date	
	Date Submitted	
Results	Business Days Late (Submission)	
Results	Total Business Days Late (Submission)	
Was the submission certified by the due date as established by the Treasury DATA Act PMO?		
Score		

Reference

.01 The agency submission is considered timely when the submission by the agency to the DATA Act Broker is in accordance with the reporting schedule established by the Treasury DATA Act PMO.

Audit teams should determine the timeliness of the agency submission by verifying the date of the certification of the submission in the Treasury DATA Act Broker is within the established timeframe determined by the Treasury DATA Act PMO, traditionally within 45 days of quarter end.

.02 Starting with the June 2020 reporting period, agencies with COVID-19 funds are required to submit spending data monthly and attest that they meet the reporting requirements under the DATA Act and OMB M-20-21 and that the reported data was produced following the agency's normal practices and procedures. Although these agencies are reporting monthly, SAOs are required to certify the data quarterly, on the same 45-day schedule as non-COVID agencies.

As applicable, audit teams should determine the timeliness of monthly submissions and quarterly certifications. The monthly and quarterly reporting submission dates can be found at https://www.fiscal.treasury.gov/data-transparency/resources.html under "Updates."

Extensions granted to an agency by OMB or the Treasury DATA Act PMO should be supported by documentation from OMB or the Treasury DATA Act PMO to the agency.

REPORT CONTENT

REPORTING – SECTIONS

- Non-Statistical & Statistical Results

- Overall Determination of Quality

- Implementation & Use of Data Standards

- Other Report Content & Standard Reporting Language

- Deadline & Transmittal Information

REPORTING – HIGHLIGHTS

Non-Statistical Results – Section 910
- Timeliness of the Agency Submission (Section 630)
- Completeness of Summary-Level Data (Files A and B) (Section 640)
- Suitability of File C for Sample Selection (Section 650)
- Record-Level Linkages (Files C and D1/D2) (Section 730)
- COVID-19 Outlay Testing – Non-Statistical Sample (Section 750)

Statistical Results – Section 920
- Projected error rates for completeness, accuracy, and timeliness
- Supplemental (non-projected) reporting of results of data sampled
  - ✓ Data Element Analysis
  - ✓ Analysis of the Accuracy of Dollar Value-related Data Elements
  - ✓ Analysis of Errors in Data Elements Not-Attributable to the Agency

REPORTING – HIGHLIGHTS CONT'D

IG reports should include explanations for incomplete data. Where practicable, quantify the following:

- Estimated dollar amounts by data element that were not included in the agency submission for PIID and/or FAIN transactions and any impact to the completeness and quality of the submission.
- Percentage of agency spending that was not reported and any impact to quality of the submission.
- Estimated number of transactions missing and any impact to the quality of the submission.

DATA ELEMENT ANALYSIS

Example

➢The analysis of results by data elements can be reported using the example in Appendix 8.

➢The audit team may want to sort the results by error rate to provide the stakeholders with easy to discern information regarding which data elements were determined to have the highest instances of error.

➢Additionally the report should discuss whether the results are consistent with the risks identified in the agency's DQP.

DOLLAR VALUE-RELATED ELEMENTS

Example

	Accuracy of Dollar-Value Related Data Elements							
PIID/FAIN	**Data Element**	**Accurate**	**Not Accurate**	**Not Applicable**	**Total Tested**	**Error Rate**	**Absolute Value of Errors**	
PIID	DE 11 Federal Action Obligation	365	0	6	371	0%	$	-
PIID	DE 14 Current Total Value Of Award	361	1	9	371	0%	$	120,000
PIID	DE 15 Potential Total Value Of Award	367	1	3	371	0%	$	120,000
PIID	DE 53 Obligation	300	50	21	371	14%	$	500,000
FAIN	DE 11 Federal Action Obligation	14	0	0	14	0%	$	-
FAIN	DE 12 Non-Federal Funding Amount	0	0	14	14	0%	$	-
FAIN	DE 13 Amount of Award	14	0	0	14	0%	$	-
FAIN	DE 14 Current Total Value Of Award	14	2	0	14	14%	$	800
FAIN	DE 53 Obligation	5	1	0	6	17%	$	400
	Total	1,440	55	53	1,546			

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ERRORS NOT ATTRIBUTABLE TO THE AGENCY

Example

		Errors in Data Elements Not Attributable to the Agency	
PIID/FAIN	**Data Element**		**Attributed to**
PIID	DE 14	Current Total Value Of Award	Treasury's DATA Act Broker Extracting from FPDS-NG
PIID	DE 5	Legal Entity Address Legal Entity Address State Description	FPDS-NG Extracting from SAM
PIID	DE 16	Award Type IDV_Type	Treasury's DATA Act Broker Extracting from FPDS-NG
FAIN	DE 5	Legal Entity Address Legal Entity Address State Description	Treasury's DATA Act Broker Extracting from FABS
FAIN	DE 30	Primary Place of Performance Address Primary Place of Performance County Name	Treasury's DATA Act Broker Extracting from FABS

QUALITY

Overall Determination of Quality – Section 930

- Include a summary that clearly states the results of quality per the DATA Act Quality Scorecard (non-statistical and statistical results) in Section 820.

Quality Level		
Range		**Level**
0.0	69.9	Lower
70.0	84.9	Moderate
85.0	94.9	Higher
95.0	100	Excellent

Example: Based on the results of our statistical and non-statistical testing for (Agency's) DATA Act audit for FY XX quarter X, (Agency) scored XX points, which is a quality rating of [Excellent/Higher/Moderate/Lower].

IMPLEMENTATION & USE OF DATA STANDARDS

Section 940

- Clearly state whether the agency has implemented and used the government-wide data standards to successfully submit the spending data to the Treasury's DATA Act Broker (Section 500).

OTHER REPORT CONTENT

Section 950

➢ **Government** Auditing Standards

➢ **Disclose** any deviations from the guide, the reason for deviation, and the impact on the overall quality score.

➢ **Include** a summary of work performed related to FSSPs.

➢ **Include** comparative results for data elements tested in different years using the example in Appendix 9 to assist stakeholders in identifying changes in data quality.

DUE DATE & TRANSMITTAL

Standard Reporting Language – Section 960

- Example verbiage for IGs to use in creating their reports

Deadline & Transmittal Information – Section 970

- Make publicly available on or before **November 8, 2021.**

- Distribute to the following:
  - ✓ Senate Committee on Homeland Security and Governmental Affairs
  - ✓ House Committee on Oversight and Reform
  - ✓ Senate Committee on the Budget
  - ✓ House Committee on the Budget
  - ✓ GAO
  - ✓ Treasury OIG

QUESTIONS & WRAP UP

DATA Act Mailbox

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