



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

# Audit of the Completeness, Timeliness, Quality, and Accuracy of GSA's 2017 DATA Act Submission

Report Number A150150/B/R/F18001  
November 8, 2017

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## ***Executive Summary***

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### **Audit of the Completeness, Timeliness, Quality, and Accuracy of GSA's 2017 DATA Act Submission**

Report Number A150150/B/R/F18001

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

We performed this audit to fulfill Section 6(a) of the Digital Accountability and Transparency Act of 2014 (DATA Act), which requires the Inspector General of each federal agency to review a statistically valid sample of agency spending data and to report on the completeness, timeliness, quality, and accuracy of the data sampled as well as on the agency's implementation and use of data standards.

#### **What We Found**

Based on our analysis of the sample data, we found that GSA's financial and award data submitted for publication on the USASpending.gov website for the second quarter of fiscal year 2017 was not complete, timely, or accurate, and lacked quality. Of the 382 transactions we selected for testing, 12 could not be evaluated because GSA did not provide supporting documentation as of the issuance of this report.<sup>1</sup> Of the 370 transactions tested, we concluded that 202 (55 percent) were not accurately reported. Of these 202, 16 contained data errors that may have been caused by the Department of the Treasury's DATA Act Broker.

#### **What We Recommend**

We recommend that the GSA Administrator require that the Office of the Chief Financial Officer coordinate with the appropriate senior officials in the Public Buildings Service, Federal Acquisition Service, and other GSA services and staff offices, as necessary to consistently apply the DATA Act elements and definitions applicable to GSA throughout Agency procurements; and incorporate DATA Act elements into routine reviews similar to GSA's annual verification and validation efforts of data from the Federal Procurement Data System – Next Generation. We also recommend that the Administrator direct GSA officials to work with DATA Act stakeholders to correct government-wide issues that affect GSA's data submission.

In its response, GSA concurred with our finding and recommendations.

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<sup>1</sup> We initially selected a sample of 385 transactions, consistent with the Council of the Inspectors General on Integrity and Efficiency Audit Guide. However, during reporting, we determined that 3 of the 385 transactions in our sample were duplicates.

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## **Introduction**

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We performed an audit of GSA's second quarter of fiscal year 2017 Digital Accountability and Transparency Act of 2014 (DATA Act) submission for publication on the USASpending.gov website.

### **Purpose**

We performed this audit to fulfill Section 6(a) of the DATA Act, which requires Inspectors General (IGs) to review statistically valid samples of spending data submitted by agencies for publication on the USASpending.gov website.

### **Objectives**

The objectives of our audit were to assess: (1) the completeness, timeliness, quality, and accuracy of GSA's financial and award data submitted for publication on the USASpending.gov website for the second quarter of fiscal year 2017; and (2) GSA's implementation and use of the government-wide financial data standards established by the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury).

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

### **Background**

#### **Legislation and Implementation Guidance**

The DATA Act was enacted on May 9, 2014, to expand the reporting requirements of the Federal Funding Accountability and Transparency Act of 2006 (FFATA). FFATA increased accountability and transparency in federal spending by creating a searchable website, free to the public, which includes federal award information. Under the DATA Act, federal agencies are required to report financial and payment data in accordance with government-wide data standards established by OMB and Treasury.

The DATA Act has two main requirements. First, it required agencies to report standardized spending data by May 9, 2017, to the USASpending.gov website, which is administered by Treasury's Bureau of the Fiscal Service. Second, the DATA Act required OMB and Treasury to publish this spending information for free access and download by the public on the USASpending.gov website by May 9, 2017. The website gives the American public access to information on how tax dollars are spent and displays certain federal contracts of more than \$3,000.

Pursuant to the DATA Act, OMB and Treasury established a set of government-wide data standards for federal funds made available to or expended by federal agencies and entities receiving federal funds. Of the 57 data elements required to be reported under the DATA Act, 49 were already required to be reported under FFATA. The DATA Act

standards required eight additional elements to be reported for publication on the USASpending.gov website. These eight additional elements relate to the appropriations accounts from which agencies fund federal awards. Data standards and definitions for all 57 elements are included in **Appendix B**.

Treasury developed the DATA Act Broker, which is an information system that translates spending information produced by existing agency systems into standards that conform to the DATA Act. According to OMB's DATA Act implementation guidance, agencies report, and the DATA Act Broker extracts, data in the following specified files (see **Appendix C** for a further description of each file):

#### Agency Submitted Files

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

#### DATA Act Broker Extracted Files

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

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

### **OIG Oversight**

The DATA Act also requires IGs to report whether their agencies are complying with the DATA Act's data standards for federal spending. However, the Council of the Inspectors General on Integrity and Efficiency (CIGIE) identified a timing anomaly with the oversight requirements contained in the DATA Act. That is, the first IG report was due to Congress in November 2016, but federal agencies were not required to report spending data until May 2017. To address this reporting date anomaly, on December 22, 2015, CIGIE informed the Senate Committee on Homeland Security and Government Affairs and the House Committee on Oversight and Government Reform that the IGs would provide Congress with their first required reports in November 2017, a 1-year delay from the statutory due date, with subsequent reports following on a 2-year cycle. Given the delay for the IG reports, CIGIE encouraged IGs to undertake DATA Act readiness reviews at their agencies.

## Readiness Review.

We participated in CIGIE's Federal Audit Executive Council (FAEC) DATA Act Working Group and issued a readiness review memorandum on November 30, 2016. In our review, we found that GSA faced challenges and risks that could affect its ability to meet the May 9, 2017, data submission deadline. Our readiness review found:

1. A required data element was not available in GSA's financial system;
2. Challenges with GSA certifying the reliability and validity of data submissions;
3. OMB guidance complicated intragovernmental transfers for GSA; and
4. GSA's internal control procedures to ensure reliability and validity of data remained under development.

GSA met the May 9, 2017, data submission deadline. However, GSA's internal controls over its DATA Act submission process were not finalized prior to its submission.

## Required Audit.

In an effort to provide consistency for IG reports across the government, CIGIE's FAEC DATA Act Working Group released its *Inspectors General Guide to Compliance Under the DATA Act* (CIGIE Audit Guide) on February 27, 2017. The guide provides a baseline framework for the required reviews and a common methodology and reporting approach to use in performing work mandated by the DATA Act. We conducted our audit in accordance with this CIGIE Audit Guide.

According to OMB guidance and Federal Acquisition Regulation 4.604, agencies are required to develop and monitor a process to ensure contractual actions reported to FPDS-NG are complete, timely, and accurate.<sup>2</sup> In accordance with that guidance, GSA's Procurement Management Review Division performs an annual verification and validation testing of 25 data elements contained in FPDS-NG. However, this testing is not focused on the 57 DATA Act elements. While GSA's verification and validation testing includes 12 elements required by the DATA Act, GSA does not review the majority of the DATA Act elements during its testing.

In order to better understand GSA's financial and award systems, we reviewed internal controls work performed by independent public accountants and GSA over these systems. We determined that for all Agency source systems from which financial data relevant to reporting under the DATA Act are derived, the testing performed by the other auditors was sufficient in scope. Therefore, we could rely on the results of their work. Their work noted internal control deficiencies in GSA's financial system, Pegasys, but did not identify material weaknesses. As a result of the identified internal control deficiencies, we exercised professional judgment when relying on information and evidence obtained from Pegasys and did not rely upon data from this system completely.

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<sup>2</sup> OMB Memorandum, *Improving Federal Procurement Data Quality – Guidance for Annual Verification and Validation* (May 31, 2011).

Our test work was limited to 49 of the 57 DATA Act elements. Although each transaction could have up to 57 required DATA Act elements, we found that 6 elements were not applicable to GSA:

1. Non-Federal Funding Amount
2. Current Total Funding Obligation Amount on Award
3. Catalog of Federal Domestic Assistance (CFDA) Number
4. Catalog of Federal Domestic Assistance (CFDA) Title
5. Record Type
6. Business Type

Further, we could not test 2 of the 57 data elements (Top 5 Highly Compensated Officer Names and Top 5 Highly Compensated Officer Total Compensations) as these elements are reported in DATA Act File E, which is generated from the System for Award Management (SAM). Executive compensation is not displayed in SAM but is sent to the USASpending.gov website for display in association with an eligible award. Because this data is not displayed in SAM or maintained in any of GSA's procurement award systems, we were unable to verify these elements during this audit.

The CIGIE Audit Guide defines completeness, timeliness, and accuracy at the transaction level. Therefore, we are reporting our results at the transaction level. If a sample transaction was deemed untimely, or if 1 of these 49 data elements was not complete or accurate, we counted the entire transaction as inaccurately reported for DATA Act reporting purposes. We note that calculating the error rate at the transaction level results in a higher error rate than one based on the element level.

On October 10, 2017, subsequent to the completion of audit fieldwork, the CIGIE FAEC provided its DATA Act Working Group with *Recommended DATA Act Considerations and Standard Reporting Language* (FAEC document). The FAEC document identified government-wide data errors attributable to Treasury's DATA Act Broker. We considered whether the issues identified in the FAEC document may have affected any of the erroneous transactions in GSA's submission.

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## Results

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We found that GSA's second quarter of fiscal year 2017 financial and award data submitted for publication on the USASpending.gov website was not complete, timely, or accurate, and lacked quality.

### **Finding – Transactions reported in GSA's DATA Act submission for the second quarter of fiscal year 2017 were not complete, timely, or accurate, and lacked quality.**

Financial and procurement award transactions reported in GSA's second quarter of fiscal year 2017 data submission contained errors. Specifically, 55 percent (202 of 370) of GSA's transactions tested in our sample contained at least one issue related to the completeness, timeliness, or accuracy of the transaction's data elements.<sup>3</sup> As a result, we also found GSA's submission lacks quality.

The DATA Act requires agencies to increase transparency of federal spending by making federal spending data accessible, searchable, and reliable. However, due to internal control weaknesses and inconsistent application of data standards and definitions across GSA financial and award systems, some spending data was not reported in its entirety, timely, or accurately. For example, though GSA leveraged its annual verification and validation testing of FPDS-NG data to support the completeness and accuracy of its DATA Act reporting, our review of GSA's methodology found little overlap of the 25 elements tested by GSA, compared to the elements required under the DATA Act. In addition, not all GSA financial and award system users were aware of DATA Act requirements. During our fieldwork, we observed instances where GSA users of certain award systems were not knowledgeable about how required DATA Act elements were reported in FPDS-NG. GSA stated in its *DATA Act 2017 User Guide* that a comprehensive change management effort will be launched to promote a change in user behavior, including communicating DATA Act requirements and training financial and award system users. Those efforts were not yet implemented as of the date of this report.

Further, based on the description of the DATA Act Broker errors in the FAEC document, we determined that 16 of the 202 transactions our audit identified as erroneous may have been inaccurate or incomplete because of DATA Act Broker errors (see **Appendix D**).

During our audit, the GSA DATA Act team (led by the Office of the Chief Financial Officer), informed us they were only responsible for the information and data reported in Files A, B, and C. However, each agency's DATA Act Senior Accountable Official (SAO) is ultimately responsible for certifying the agency's entire DATA Act submission, which includes submissions to the DATA Act Broker, as well as information extracted

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<sup>3</sup> We did not test 12 sample transactions because GSA did not provide supporting documentation as of the issuance of this report.

from the DATA Act Broker by Treasury. OMB Memorandum M-17-04, *Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability* states:

... the SAO will be required to attest to the validity and reliability of the complete DATA Act submission.... the SAO should leverage the existing requirements to support the assurance of data reported for display on USASpending.gov. An integral component of the existing requirements is the guidance in A-123, which directs agencies to establish internal tools and processes as necessary in support of the SAO's assurance.

Therefore, while GSA only submits Files A, B, and C through the DATA Act Broker, it is still responsible for the certification of all of the files, including Files D, E, and F, before the data is posted to the USASpending.gov website.

Below are examples of some of the issues we identified; they do not represent the totality of errors we found during our audit. We provided the SAO a compilation of the deficient data element we identified for each of the 202 transactions we found to be incomplete, inaccurate, or untimely. We identified, in that compilation, the 16 transactions containing errors that may have been caused by Treasury's DATA Act Broker.

### Completeness

GSA's DATA Act submission was not complete. As defined by the CIGIE Audit Guide, completeness is measured in two ways: (1) all transactions that should have been recorded are recorded in the proper reporting period, and (2) as the percentage of transactions containing all applicable data elements required by the DATA Act. In our audit sample, we found that some significant data elements were frequently incomplete. Unpopulated data elements included:

- **Current Total Value of Award** – Element was blank or \$0 in File D1, despite the award in question having a current value.<sup>4</sup>
- **Potential Total Value of Award** – Element was blank or \$0 in File D1, despite the award in question having a potential value.<sup>5</sup>
- **Primary Place of Performance Address, Congressional District, Code and Country Name** – Elements were blank in File D1, despite the contracts being performed at specific federal buildings in the United States.

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<sup>4</sup> This is a data element that may have been incomplete due to DATA Act Broker errors (see **Appendix D**).

<sup>5</sup> This is a data element that may have been incomplete due to DATA Act Broker errors (see **Appendix D**).

- **Ultimate Parent Legal Business Name** – In some instances, the Ultimate Parent Unique Identifier was populated in File D1 but the corresponding Ultimate Parent Legal Business Name was not populated.

### Timeliness

As defined by the CIGIE Audit Guide, timeliness is measured as the percentage of transactions reported within 30 days of quarter-end. As we previously outlined, our testing identified an error rate of 55 percent of sample transactions that were inaccurate. Once we determined a transaction to be inaccurate or incomplete, we did not test the timeliness of that transaction since we deemed it not compliant with the DATA Act. However, during our testing we did identify examples of transactions that were reported in the wrong quarter, and were therefore untimely.

### Accuracy

GSA's DATA Act submission contained inaccuracies. As defined by the CIGIE Audit Guide, accuracy is measured as the percentage of transactions that are complete and agree with the systems of record or other authoritative sources. Below are examples of the significant and recurring inaccuracies in the data elements reported by GSA contracting officers to FPDS-NG, which is the source for data reported in File D1.

- **Funding Action Obligation** – Element was populated but value did not agree with the source documentation.
- **North American Industry Classification System (NAICS) Code** – Element was populated but value did not agree with the source documentation. For one such transaction, GSA management informed us that the contracting officer incorrectly input the code into FPDS-NG. After we brought this to GSA's attention, the inaccuracy was corrected.
- **Current Total Value of Award** – Element was populated with the amount of a transaction's modification instead of the entire value of the contract to date.<sup>6</sup>
- **Potential Total Value of Award** – Element was populated with a portion of a transaction's potential contract value.<sup>7</sup>
- **Primary Place of Performance Address** – Element was populated with a contractor location rather than the place of performance.
- **Primary Place of Performance Congressional District** – Element was populated with an incorrect congressional district. In one case, use of the 4-digit zip code extension was needed to determine the correct congressional district.

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<sup>6</sup> This is a data element that may have been inaccurate due to the DATA Act Broker (see **Appendix D**).

<sup>7</sup> This is a data element that may have been inaccurate due to the DATA Act Broker (see **Appendix D**).

## Quality

As a result of the issues we identified regarding the completeness, timeliness, and accuracy of GSA's DATA Act submission, we found that it also lacks quality. The CIGIE Audit Guide defines quality as a combination of:

1. Utility – The usefulness of the information to the intended users;
2. Objectivity – Whether the disseminated information is being presented in an accurate, clear, complete, and unbiased manner; and
3. Integrity – The protection of information from unauthorized access or revision.

We cannot confirm the objectivity of GSA's DATA Act submission, based on its inaccuracies and incompleteness. Therefore, we find the submission to lack quality.

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## Conclusion

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We found that GSA's second quarter, fiscal year 2017, financial and award data submitted for publication on the USASpending.gov website was not complete, timely, or accurate, and lacked quality.

### Recommendations

We recommend that the Acting GSA Administrator require the Office of the Chief Financial Officer to coordinate with the appropriate senior officials in the Public Buildings Service, Federal Acquisition Service, and other GSA services and staff offices as necessary to:

1. Consistently apply the DATA Act elements and definitions applicable to GSA throughout Agency procurements;
2. Incorporate DATA Act elements into routine reviews similar to GSA's annual verification and validation efforts of FPDS-NG data; and
3. Work with DATA Act stakeholders to correct government-wide issues.

### GSA Comments

The Acting GSA Administrator concurred with our finding and recommendations. GSA's comments are included in their entirety in **Appendix E**.

### Audit Team

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

Marisa A. Roinestad	Associate Deputy Assistant Inspector General for Auditing
Porsha P. Brower	Audit Manager
Cairo J. Carr	Audit Manager
Kyle D. Plum	Auditor-In-Charge
Robert B. Fleming	Supervisory Information Technology Specialist
Eric C. Madariaga	Audit Manager
John W. Foss	Management Analyst
Jeffrey W. Funk	Auditor
Christopher J. Mattocks	Auditor
Marcie A. McIsaac	Auditor
Yanni Petropoulos	Auditor
Joy L. Wright	Auditor

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

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We assessed the completeness, timeliness, quality, and accuracy of GSA's financial and award data submitted for publication on the USAspending.gov website for the second quarter of fiscal year 2017. We completed our audit in accordance with the CIGIE Audit Guide.

To accomplish our objectives, we:

- Reviewed GSA's internal controls surrounding its financial and award systems, including leveraging the work of other auditors in this area, in accordance with generally accepted government auditing standards;
- Analyzed a sample of GSA's second quarter, fiscal year 2017, data submission to the DATA Act Broker;
- Selected 385 transactions based on the CIGIE Audit Guide's ideal sample size for testing. The 385 transaction sample size was based on a 95 percent confidence level, an expected error rate of 50 percent, and a sampling precision of 5 percent. We initially selected a sample of 385 transactions, consistent with the CIGIE Audit Guide. However, during reporting, we determined that 3 of the 385 transactions in our sample were duplicates. Our level of statistical sampling addresses the professional judgement needed to address the systems' internal control deficiencies;
- Independently obtained source documentation for our sample, to the extent practicable, directly from the applicable GSA financial and award systems;
- Requested source documentation from GSA for the entire sample of 382 transactions;
- Compared GSA's DATA Act data submission files to the source documentation;
- Reviewed GSA guidance relative to the DATA Act, as well as federal legislative authority, memorandums, and other applicable guidance;
- Interviewed Agency officials responsible for the implementation of the DATA Act, in addition to officials from the Public Buildings Service, Federal Acquisition Service, and staff offices; and
- Participated in CIGIE's Federal Audit Executive Council DATA Act Working Group and Government Accountability Office working group coordination meetings.

We conducted the audit between March 2017 and October 2017 and in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our audit objectives.

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## ***Appendix A – Scope and Methodology (cont.)***

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### **Internal Controls**

Our assessment of internal controls was limited to those necessary to address the objectives of the audit. Identified internal control issues are discussed in the Results section of this report.

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

OMB and Treasury established the following government-wide data standards and definitions for federal funds made available to or expended by federal agencies and entities receiving federal funds. The following standards and definitions were obtained from the DATA Act MAX.gov website, which provides agencies with resources to carry out its responsibilities under the DATA Act.

### **Account Level Data Standards**

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

<b>Data Element</b>	<b>Data Definition</b>
<b>Appropriations Account</b>	<p>The basic unit of an appropriation generally reflecting each unnumbered paragraph in an appropriation act. An appropriation account typically encompasses a number of activities or projects and may be subject to restrictions or conditions applicable to only the account, the appropriation act, titles within an appropriation act, other appropriation acts, or the Government as a whole.</p> <p>An appropriations account is represented by a TAFS created by Treasury in consultation with OMB. (defined in OMB Circular A-11)</p>
<b>Budget Authority Appropriated</b>	<p>A provision of law (not necessarily in an appropriations act) authorizing an account to incur obligations and to make outlays for a given purpose. Usually, but not always, an appropriation provides budget authority. (defined in OMB Circular A-11)</p>
<b>Object Class</b>	<p>Categories in a classification system that presents obligations by the items or services purchased by the Federal Government. Each specific object class is defined in OMB Circular A-11 § 83.6. (defined in OMB Circular A-11)</p>
<b>Obligation</b>	<p>Obligation means a legally binding agreement that will result in outlays, immediately or in the future. When you place an order, sign a contract, award a grant, purchase a service, or take other actions that require the Government to make payments to the public or from one Government account to another, you incur an obligation. It is a violation of the Antideficiency Act (31 U.S.C. § 1341(a)) to involve the Federal Government in a contract or obligation for payment of money before an appropriation is made, unless authorized by law. This means you cannot incur obligations in a vacuum; you incur an obligation against budget authority in a Treasury account that belongs to your agency. It is a violation of</p>

## Appendix B – Federal Spending Transparency Data Standards and Definitions (cont.)

Data Element	Data Definition
	<p>the Antideficiency Act to incur an obligation in an amount greater than the amount available in the Treasury account that is available. This means that the account must have budget authority sufficient to cover the total of such obligations at the time the obligation is incurred. In addition, the obligation you incur must conform to other applicable provisions of law, and you must be able to support the amounts reported by the documentary evidence required by 31 U.S.C. § 1501. Moreover, you are required to maintain certifications and records showing that the amounts have been obligated (31 U.S.C. § 1108). The following subsections provide additional guidance on when to record obligations for the different types of goods and services or the amount.</p> <p>Additional detail is provided in OMB Circular A-11.</p>
<b>Other Budgetary Resources</b>	<p>New borrowing authority, contract authority, and spending authority from offsetting collections provided by Congress in an appropriations act or other legislation, or unobligated balances of budgetary resources made available in previous legislation, to incur obligations and to make outlays. (defined in OMB Circular A-11)</p>
<b>Outlay</b>	<p>Payments made to liquidate an obligation (other than the repayment of debt principal or other disbursements that are “means of financing” transactions). Outlays generally are equal to cash disbursements but also are recorded for cash-equivalent transactions, such as the issuance of debentures to pay insurance claims, and in a few cases are recorded on an accrual basis such as interest on public issues of the public debt. Outlays are the measure of Government spending. (defined in OMB Circular A-11)</p>
<b>Program Activity</b>	<p>A specific activity or project as listed in the program and financing schedules of the annual budget of the United States Government. (defined in OMB Circular A-11)</p>
<b>Treasury Account Symbol (excluding sub-account)</b>	<p><b>Treasury Account Symbol:</b> The account identification codes assigned by the Department of the Treasury to individual appropriation, receipt, or other fund accounts. All financial transactions of the Federal Government are classified by TAS for reporting to the Department of the Treasury and the Office of Management and Budget. (defined in OMB Circular A-11)</p>

## Appendix B – Federal Spending Transparency Data Standards and Definitions (cont.)

Data Element	Data Definition
	<b>Treasury Appropriation Fund Symbol:</b> The components of a Treasury Account Symbol – allocation agency, agency, main account, period of availability and availability type – that directly correspond to an appropriations account established by Congress. (defined in OMB Circular A-11)
<b>Unobligated Balance</b>	Unobligated balance means the cumulative amount of budget authority that remains available for obligation under law in unexpired accounts at a point in time. The term “expired balances available for adjustment only” refers to unobligated amounts in expired accounts.  Additional detail is provided in OMB Circular A-11.

### Award Characteristic Data Standards

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

Data Element	Data Definition
<b>Action Date</b>	The date the action being reported was issued / signed by the Government or a binding agreement was reached.
<b>Action Type</b>	Description (and corresponding code) that provides information on any changes made to the Federal prime award. There are typically multiple actions for each award. (Note: This definition encompasses current data elements ‘Type of Action’ for financial assistance and ‘Reason for Modification’ for procurement)
<b>Award Description</b>	A brief description of the purpose of the award.
<b>Award Identification (ID) Number</b>	The unique identifier of the specific award being reported, i.e. Federal Award Identification Number (FAIN) for financial assistance and Procurement Instrument Identifier (PIID) for procurement.
<b>Award Modification/Amendment Number</b>	The identifier of an action being reported that indicates the specific subsequent change to the initial award.
<b>Award Type</b>	Description (and corresponding code) that provides information to distinguish type of contract, grant, or loan and provides the user with more granularity into the method of delivery of the outcomes.

## **Appendix B – Federal Spending Transparency Data Standards and Definitions (cont.)**

<b>Data Element</b>	<b>Data Definition</b>
<b>Business Types</b>	A collection of indicators of different types of recipients based on socio-economic status and organization / business areas.
<b>Catalog of Federal Domestic Assistance (CFDA) Number</b>	The number assigned to a Federal area of work in the Catalog of Federal Domestic Assistance.
<b>Catalog of Federal Domestic Assistance (CFDA) Title</b>	The title of the area of work under which the Federal award was funded in the Catalog of Federal Domestic Assistance.
<b>North American Industrial Classification System (NAICS) Code</b>	The identifier that represents the North American Industrial Classification System Code assigned to the solicitation and resulting award identifying the industry in which the contract requirements are normally performed.
<b>North American Industrial Classification System (NAICS) Description</b>	The title associated with the NAICS Code.
<b>Ordering Period End Date</b>	For procurement, the date on which, for the award referred to by the action being reported, no additional orders referring to it may be placed. This date applies only to procurement indefinite delivery vehicles (such as indefinite delivery contracts or blanket purchase agreements). Administrative actions related to this award may continue to occur after this date. The period of performance end dates for procurement orders issued under the indefinite delivery vehicle may extend beyond this date.
<b>Parent Award Identification (ID) Number</b>	The identifier of the procurement award under which the specific award is issued, such as a Federal Supply Schedule. This data element currently applies to procurement actions only.
<b>Period of Performance Current End Date</b>	The current date on which, for the award referred to by the action being reported, awardee effort completes or the award is otherwise ended. Administrative actions related to this award may continue to occur after this date. This date does not apply to procurement indefinite delivery vehicles under which definitive orders may be awarded.
<b>Period of Performance Potential End Date</b>	For procurement, the date on which, for the award referred to by the action being reported if all potential pre-determined or pre-negotiated options were

## Appendix B – Federal Spending Transparency Data Standards and Definitions (cont.)

Data Element	Data Definition
	exercised, awardee effort is completed or the award is otherwise ended. Administrative actions related to this award may continue to occur after this date. This date does not apply to procurement indefinite delivery vehicles under which definitive orders may be awarded.
<b>Period of Performance Start Date</b>	The date on which, for the award referred to by the action being reported, awardee effort begins or the award is otherwise effective.
<b>Primary Place of Performance Address</b>	The address where the predominant performance of the award will be accomplished. The address is made up of six components: Address Lines 1 and 2, City, County, State Code, and ZIP+4 or Postal Code.
<b>Primary Place of Performance Congressional District</b>	U.S. congressional district where the predominant performance of the award will be accomplished. This data element will be derived from the Primary Place of Performance Address.
<b>Primary Place of Performance Country Code</b>	Country code where the predominant performance of the award will be accomplished.
<b>Primary Place of Performance Country Name</b>	Name of the country represented by the country code where the predominant performance of the award will be accomplished.
<b>Record Type</b>	Code indicating whether an action is an individual transaction or aggregated.

### Award Amount Data Standards

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

Data Element	Data Definition
<b>Amount of Award</b>	The cumulative amount obligated by the Federal Government for an award, which is calculated by USA Spending.gov or a successor site. For procurement and financial assistance awards except loans, this is the sum of <b>Federal Action Obligations</b> . For loans or loan guarantees, this is the <b>Original Subsidy Cost</b> .
<b>Current Total Value of Award</b>	For procurement, the total amount obligated to date on a contract, including the base and exercised options.
<b>Federal Action Obligation</b>	Amount of Federal Government's obligation, de-obligation, or liability, in dollars, for an award transaction.

## Appendix B – Federal Spending Transparency Data Standards and Definitions (cont.)

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

### Awardee & Recipient Entity Data Standards

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

Data Element	Data Definition
<b>Awardee/Recipient Legal Entity Name</b>	The name of the awardee or recipient that relates to the unique identifier. For U.S. based companies, this name is what the business ordinarily files in formation documents with individual states (when required).
<b>Awardee/Recipient Unique Identifier</b>	The unique identification number for an awardee or recipient. Currently the identifier is the 9-digit number assigned by Dun & Bradstreet referred to as the DUNS® number.
<b>Highly Compensated Officer Name</b>	<p><b>First Name:</b> The first name of an individual identified as one of the five most highly compensated “Executives.” “Executive” means officers, managing partners, or any other employees in management positions.</p> <p><b>Middle Initial:</b> The middle initial of an individual identified as one of the five most highly compensated “Executives.” “Executive” means officers, managing partners, or any other employees in management positions.</p> <p><b>Last Name:</b> The last name of an individual identified as one of the five most highly compensated “Executives.” “Executive” means officers, managing partners, or any other employees in management positions.</p>
<b>Highly Compensated Officer Total Compensation</b>	The cash and noncash dollar value earned by the one of the five most highly compensated “Executives” during the awardee's preceding fiscal year and includes the following (for more information see 17 C.F.R. § 229.402(c) (2)): salary and bonuses, awards of stock, stock options, and stock appreciation rights, earnings for services under non-equity incentive plans, change in pension value, above-market

## **Appendix B – Federal Spending Transparency Data Standards and Definitions (cont.)**

<b>Data Element</b>	<b>Data Definition</b>
	earnings on deferred compensation which is not tax qualified, and other compensation.
<b>Legal Entity Address</b>	The awardee or recipient’s legal business address where the office represented by the Unique Entity Identifier (as registered in the System for Award Management) is located. In most cases, this should match what the entity has filed with the State in its organizational documents, if required. The address is made up of five components: Address Lines 1 and 2, City, State Code, and ZIP+4 or Postal Code.
<b>Legal Entity Congressional District</b>	The congressional district in which the awardee or recipient is located. This is not a required data element for non-U.S. addresses.
<b>Legal Entity Country Code</b>	Code for the country in which the awardee or recipient is located, using the ISO 3166-1 Alpha-3 GENC Profile, and not the codes listed for those territories and possessions of the United States already identified as “states.”
<b>Legal Entity Country Name</b>	The name corresponding to the Country Code.
<b>Ultimate Parent Legal Entity Name*</b>	The name of the ultimate parent of the awardee or recipient. Currently, the name is from the global parent DUNS® number.
<b>Ultimate Parent Unique Identifier</b>	The unique identification number for the ultimate parent of an awardee or recipient. Currently the identifier is the 9-digit number maintained by Dun & Bradstreet as the global parent DUNS® number.

### **Awarding Entity Data Standards**

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

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

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## **Appendix B – Federal Spending Transparency Data Standards and Definitions (cont.)**

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<b>Data Element</b>	<b>Data Definition</b>
<b>Awarding Sub Tier Agency Code</b>	Identifier of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.
<b>Awarding Sub Tier Agency Name</b>	Name of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.

### **Funding Entity Data Standards**

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

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

## ***Appendix C – Description of Files Submitted by Agencies and Extracted by Treasury under the DATA Act***

This table provides descriptions of each DATA Act submitted file and how they are submitted to the DATA Act Broker. The descriptions were obtained from the DATA Act MAX.gov website, which provides agencies with resources to carry out its responsibilities under the DATA Act.

<b>Data Files Agencies are to Submit to the DATA Act Broker</b>	
<b>File</b>	<b>Description</b>
<b>A</b>	<b>Appropriations Account Detail:</b> Contains appropriation summary level data
<b>B</b>	<b>Object Class and Program Activity Detail:</b> Includes obligation and outlay information at the object class and program activity level.
<b>C</b>	<b>Award Financial Detail:</b> Reports the obligations at the award and object class level.
<b>Data Extracted from Feeder Systems via the DATA Act Broker</b>	
<b>File</b>	<b>Description</b>
<b>D1</b>	<b>Award and Awardee Attributes for Procurement:</b> Reports the award and awardee details that are linked to the Award Financial Detail file (File C).
<b>D2</b>	<b>Award and Awardee Attributes for Financial Assistance:</b> Reports the award and awardee details that are linked to the Award Financial Detail file (File C). <i>(Not applicable to GSA.)</i>
<b>E</b>	<b>Additional Awardee Attributes:</b> Includes the additional prime awardee attribute.
<b>F</b>	<b>Sub-award Attributes:</b> Includes sub-award information.

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## ***Appendix D – Recommended DATA Act Considerations and Standard Reporting Language***

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On October 10, 2017, subsequent to the completion of audit fieldwork, the CIGIE FAEC provided its DATA Act Working Group with *Recommended DATA Act Considerations and Standard Reporting Language* (FAEC document). The FAEC document described three government-wide data errors attributable to Treasury’s DATA Act Broker and suggested standard language for reporting such errors. The errors fell into three categories: (1) Current Total Value of Award and Potential Total Value of Award errors for procurement award modifications; (2) Indefinite Delivery Vehicle (IDV) Type errors; and (3) Legal Entity City Code and Primary Place of Performance County Name Errors for financial assistance awards.

We determined that 16 of the 202 transactions our audit identified as erroneous may have been inaccurate or incomplete because of data errors described in the first category, Current Total Value of Award and Potential Total Value of Award Errors for procurement award modifications. The FAEC document described this category of DATA Act Broker errors as follows:

Data from the (1) Current Total Value of Award and (2) Potential Total Value of Award elements are extracted from the Federal Procurement Data System – Next Generation (FPDS-NG) via the legacy USAspending.gov and provided to the DATA Act broker (broker).<sup>8,9</sup> Specifically, data for these elements are extracted from the following FPDS-NG fields respectively: (1) base and exercised options values and (2) base and all options value. These two fields are categorized in FPDS-NG under two columns for data entry labeled “Current” and “Total”. The “Current” column contains amounts computed by FPDS-NG based on the modification amounts entered into the system by the agency. The “Total” column contains cumulative amounts computed by FPDS-NG based on the modification amounts entered into the system by the agency. Procurement award modifications, included in our sample, reported values for these elements from FPDS-NG’s “Current” column, which displays the modification amount, rather than the “Total” column, which displays the total award value. As a result, data for the Current Total Value of Award and Potential Total Value of Award elements were inconsistent with agency records. A no-cost modification would cause the “Total” column to

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<sup>8</sup> The Office of Management and Budget (OMB) defines the current total value of award data element as the total amount obligated to date on a contract, including the base and exercised options. Potential total value of award is defined as the total amount that could be obligated on a contract, if the base and all options are exercised.

<sup>9</sup> The legacy USAspending.gov uses FPDS Version 1.4 to extract and map that data from FPDS-NG. This was a one-time extraction for 2<sup>nd</sup> quarter transactions.

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## ***Appendix D – Recommended DATA Act Considerations and Standard Reporting Language (cont.)***

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display an erroneous zero balance. Procurement awards (base awards) that were not modified did not produce these same errors.

We did not conclude any transaction was inaccurate based on IDV Type errors or Legal Entity City Code and Primary Place of Performance County Name errors for financial assistance awards.

## Appendix E – GSA Comments



The Administrator

November 2, 2017

MEMORANDUM FOR R. NICHOLAS GOCO  
ASSISTANT INSPECTOR GENERAL FOR AUDITING (JA)

FROM: TIMOTHY O. HORNE  
ACTING ADMINISTRATOR (A) 

SUBJECT: Audit of the Completeness, Timeliness, Quality, and Accuracy of  
GSA's 2017 DATA Act Submission: A150150-3

I am writing in response to the Office of Inspector General's (OIG) draft report *Audit of the Completeness, Timeliness, Quality, and Accuracy of GSA's 2017 DATA Act Submission*, dated October 23, 2017. I appreciate OIG's review and report of its findings.

The U.S. General Services Administration (GSA) is committed to the DATA Act's goals of improving financial data transparency, reducing administrative burden, and establishing government-wide data standards for financial data. GSA takes very seriously the management and accuracy of Federal financial and procurement data both for GSA and other Federal agencies.

GSA understands that the audit was conducted pursuant to the standards set forth by the *Council of the Inspectors General on Integrity and Efficiency* (CIGIE Audit Guide) which led to "reporting at the transaction level" rather than at the individual data level. As noted in the Draft Report on page 4:

"If a sample transaction was deemed untimely, or if 1 of these 49 data elements was not complete or accurate, we counted the entire transaction as inaccurately reported for DATA Act reporting purposes. We note that calculating the error rate at the transaction level results in a higher error rate than one based on the element level."

We appreciate the recognition that a focus at the transaction level leads to a higher error percentage than a focus at the element level would have and, therefore, could be overstating the element level error rate for GSA.

While the OIG report concentrated on GSA's data handling performance, we appreciate that the report also recognized that there are government-wide issues in implementing the DATA Act. These issues are beyond the control of GSA and include, but are not limited to, missing handoffs from Treasury and deriving, extracting, and displaying fields from the Federal Procurement Data System-Next Generation (FPDS-NG) and other authoritative data sources. For example, a quarter of the errors OIG found (51) were related to populating the field

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## Appendix E – GSA Comments (cont.)

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"Ultimate Parent Legal Business Name" into the DATA Act Broker and this information does not come from, nor is it controlled by, GSA.

GSA will work to address any government-wide issues in the appropriate forum and will move forward with implementing the recommendations that the OIG has made for GSA.

It is significant that this Audit is the first DATA Act Audit. It is very likely that fully meeting the standards of the Act may take some time and significant resources for GSA and the government as a whole. When the Chief Financial Officers Act of 1990 was enacted it took more than 10 years for some agencies to comply achieve unmodified opinions of their financial statement.

Recommendation 1: Consistently apply the DATA Act elements and definitions applicable to GSA throughout agency procurements.

GSA concurs with recommendation 1, with the caveat that resource availability and practicality will impact application.

Recommendation 2: Incorporate DATA Act elements into routine reviews similar to GSA's annual verification and validations efforts of data from FPDS-NG.

GSA concurs and will assess its ability to add these elements into routine reviews, similar to GSA's annual verification and validation reviews of FPDS-NG data. Already, as a direct result of DATA Act reviews GSA has conducted, the agency has expanded the fields verified during the fiscal year 2017 V&V process to include seven additional FPDS data elements: Global DUNS, Vendor Congressional District, Vendor Address 1, Vendor Address 2, Vendor City, Vendor State, and Vendor ZIP. GSA expects the addition of these fields will enhance the V&V process and help the agency advance toward better data quality.

Recommendation 3: Work with DATA Act stakeholders to correct government-wide issues.

GSA concurs and will work with DATA Act stakeholders to correct government-wide issues.

Again, thank you for the report. I appreciate the work of you and your team on this effort. It was an extensive and complex project, and we look forward to continuing to work with the OIG to improve GSA's effectiveness and efficiency.

If you have any questions, please contact me at (202) 501-0800 or Mr. Evan Farley, Deputy Chief Financial Officer, at (202) 374-6101.

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## ***Appendix F – Report Distribution***

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Acting GSA Administrator (A)

Chief Financial Officer (B)

Deputy Chief Financial Officer (B)

Chief Administrative Services Officer (H)

GAO/IG Audit Management Division (H1G)

Audit Liaison (H1G)

Assistant Inspector General for Auditing (JA)

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