

Office of Inspector General

DATA Act Audit, 2021

A22-01



November 2021

FEDERAL MARITIME COMMISSION



Report Highlights

The FMC Has Improved the Quality of Its Procurement Information Reported in Accordance with the DATA Act but Opportunities for Further Progress Remain

(Audit A22-01, November 2021)

Why We Did This Audit

The Digital Accountability and Transparency Act of 2014 (DATA Act) was enacted May 9, 2014. In part, the DATA Act requires the Inspector General (IG) of each Federal agency to review a statistically valid sample of the spending data submitted by its Federal agency and to submit to Congress a publicly available report assessing the completeness, timeliness, quality, and accuracy of the data sampled and the implementation and use of the Government-wide financial data standards by the Federal agency.

Background

USAspending.gov was launched in December 2007 to implement the Federal Funding Accountability and Transparency Act (FFATA) of 2006 by providing the public with free centralized access to information on Federal spending.

The DATA Act expanded the reporting requirements pursuant to the FFATA. The DATA Act, in part, requires Federal agencies to report financial and award data in accordance with the established Government-wide financial data standards. In 2015, the Office of Management and Budget (OMB) and the Department of the Treasury published 57 data definition standards and required Federal agencies to report financial data in accordance with these standards for DATA Act reporting, beginning May 2017. In April 2020, OMB published two additional data elements bringing the total to 59.

What We Found

The Federal Maritime Commission's (FMC) DATA Act reporting process involves multiple parties: the Department of the Treasury's Bureau of the Fiscal Service, Administrative Resource Center (BFS ARC); the FMC's Senior Accountable Official (SAO) (Chief Financial Officer & Director, Enterprise Services); the FMC's Office of Budget and Finance (OBF); and the FMC's Office of Management Services (OMS). The FMC uses two systems for its spending data: Oracle Financials as its source system for financial data, and the Procurement Request Information System Management (PRISM) as its contract writing system. The FMC also uses the Federal Procurement Data System-Next Generation (FPDS-NG) for collecting and reporting data on agency procurements.

The OIG audited 35 unique procurement transactions to be reported on USAspending.gov for the fourth quarter of fiscal year 2020. These transactions were tested for completeness, accuracy, and timeliness. The OIG's audit determined that the FMC's error rate for completeness was 0%; the error rate for accuracy was 2.49%; and the error rate for timeliness was 9.66%. The FMC's error rates for all three attributes improved from the 2019 DATA Act audit.

The OIG reviewed the FMC's implementation of the three recommendations from the 2019 DATA Act audit. The OIG determined that the FMC implemented corrective action for one of the three recommendations and considers it closed. The OIG determined that the FMC did not fully implement two of the three recommendations and considers these open. See Appendix C of the report for more information on the status of prior recommendations.

Appendix A of the report contains management's response to the audit report.

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DATA ACT AUDIT, 2021

BACKGROUND

USAspending.gov was launched in December 2007 to implement the Federal Funding Accountability and Transparency Act (FFATA) of 2006 by providing the public with free centralized access to information on Federal spending. To ensure USAspending.gov is providing current and accurate information, the Office of Management and Budget (OMB) and Federal agencies must take steps to ensure data reliability and quality. Reliable data allows the public to trust the information the government provides, and for Federal and elected officials to use that information to make informed decisions about government programs and projects. Reliable data also allows Federal managers to analyze and better structure government programs to prevent waste, fraud, and abuse. Further, reliable data provides those with an oversight function with the assurance that agencies and programs are accountable for the Federal funds spent.

The Digital Accountability and Transparency Act of 2014 (DATA Act) was enacted May 9, 2014, to expand the reporting requirements pursuant to the FFATA. The DATA Act, in part, requires Federal agencies to report financial and award data in accordance with the established Government-wide financial data standards. In 2015, OMB and Department of the Treasury (Treasury) published 57 data definition standards and required Federal agencies to report financial data in accordance with these standards for DATA Act reporting, beginning May 2017. In April 2020, OMB issued M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)*, which made changes to DATA Act reporting based on whether agencies received COVID-19 supplemental funding. Additionally, OMB published two additional data elements bringing the total to 59 applicable data elements.

Starting in fiscal year (FY) 2019, Appendix A to OMB Circular No. A-123, *Management of Reporting and Data Integrity Risk*, OMB Memorandum M-18-16, established that agencies must develop a Data Quality Plan (DQP) to achieve the objectives of the DATA Act and identify a control structure tailored to address identified risks.

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

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) identified a timing anomaly with the oversight requirements contained in the DATA Act. That is, the first Inspector General reports were due to Congress on November 2016; however, Federal agencies were not required to report spending data until May 2017. To address this reporting date anomaly, the IGs provided Congress with their first required reports by November 8, 2017, 1-year after the statutory due date, with two subsequent reports to be submitted following on a 2-year cycle. On December 22, 2015, CIGIE's chair issued a letter detailing the strategy for dealing with the IG reporting date anomaly and communicated the strategy to the Senate Committee on Homeland Security and Governmental Affairs and the House Committee on Oversight and Government Reform. See CIGIE Anomaly Letter in Appendix B. This is the third and final audit required by the DATA Act; the first two audit reports were issued by FMC OIG in November 2017 and November 2019, respectively.

FMC DATA ACT REPORTING

The Federal Maritime Commission's (FMC) DATA Act reporting process involves multiple parties: Treasury's Bureau of the Fiscal Service, Administrative Resource Center (BFS ARC); the FMC's Senior Accountable Official (SAO) (Director of Enterprise Services¹); the FMC's Office of Budget and Finance (OBF); and the FMC's Office of Management Services (OMS). The FMC uses two systems for its spending data: Oracle Financials as its source system for financial data, and the Procurement Request Information System Management (PRISM) as its contract writing system. The FMC maintains an agreement with BFS ARC to provide financial system services and relies on BFS ARC to help meet DATA Act reporting requirements.

A data broker is designed to standardize data formatting and help Federal agencies validate data submissions. The Treasury DATA Act Broker uses Federal spending data from agency award and financial systems, validates it, and standardizes it against the common DATA Act model that includes the following broker files:

- File A: Appropriations Account
- File B: Object Class and Program Activity
- File C: Award Financial
- File D1: Award (Procurement)
- File D2: Award (Financial Assistance)

¹ At the time of the FMC's FY 2020 Quarter 4 DATA Act submission, the FMC's Senior Accountable Official was the FMC's Managing Director. However, the DATA Act SAO role changed in 2021 when the FMC reorganized roles and responsibilities and renamed the Deputy Managing Director position to the Chief Financial Officer & Director, Enterprise Services.

- File E: Additional Awardee Attributes
- File F: Sub-Award Attributes

Files A and B contain summary-level financial data. File C contains reportable record-level data. Files D1 and E contain detailed information for record-level transactions reported in File C. The FMC does not have files D2 or F because the agency does not have financial assistance awards, such as grants or loans. The FMC OIG did not assess the completeness, accuracy, timeliness, and quality of the data extracted from the System for Award Management (SAM) via the DATA Act Broker, as described in the Testing Limitations section of this report.

OBJECTIVES, SCOPE, AND METHODOLOGY

To meet the needs of the IG community, the CIGIE Federal Audit Executive Council (FAEC) established the DATA Act Working Group (Working Group). The Working Group's mission is to assist the IG community in understanding and meeting its DATA Act oversight requirements by (1) serving as a working level liaison with Treasury, (2) consulting with the Government Accountability Office (GAO), (3) developing a common approach and methodology, and (4) coordinating key communications with other stakeholders.

In consultation with GAO, as required by the DATA Act, the Working Group developed the *CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act*, December 4, 2020. The guide presents a baseline framework for the required reviews performed by the IG community and to foster a common methodology for performing these mandates. Under the DATA Act, each IG is required to issue three reports on its agency's data submission and compliance with the DATA Act.

We conducted this performance audit in accordance with *Government Auditing Standards*, 2018 Revision, Technical Update April 2021. 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 findings and conclusions, based on our audit objectives.

The objectives of this engagement are to assess the FMC's: (1) completeness, accuracy, timeliness, and quality of fiscal year 2020, fourth quarter financial and award data submitted for publication on USAspending.gov; and (2) implementation and use of the Government-wide financial data standards established by OMB and Treasury. The OIG also followed-up on the FMC's implementation of the 2019 DATA Act audit recommendations. The scope of this engagement was fiscal year 2020, fourth quarter financial and award data the FMC submitted for

publication on USAspending.gov, and any applicable procedures, certifications, documentation, and controls to achieve this process. To accomplish the objectives of this audit, the OIG performed the following steps:

- obtained an understanding of the criteria related to the FMC’s responsibilities to report financial and award data under the DATA Act;
- assessed the agency’s systems, processes, and internal controls in place over data management under the DATA Act;
- assessed the general and application controls pertaining to the procurement system from which the data elements were derived and linked;
- assessed the agency’s internal controls in place over the financial and award data reported to USAspending.gov per OMB Circular A-123²;
- review and assessed the completeness, accuracy, timeliness, and quality of the financial and award data submitted for fiscal year 2020, fourth quarter by the agency for publication on USAspending.gov; and
- assessed the agency’s implementation and use of the 59 data definition standards established by OMB and Treasury.

The DATA Act requires the IG of each Federal agency to review a statistically valid sample of the spending data submitted by its Federal agency and to submit to Congress a publicly available report assessing the completeness, timeliness, quality, and accuracy of the data sampled and the implementation and use of the Government-wide financial data standards by the Federal agency. The FAEC DATA Act Working Group guidance states the engagement team should select a statistically valid sample of certified spending data from the reportable award-level transactions (procurement awards) included in the agency’s certified data submission for File C, or Files D1 and D2, if File C is unavailable. The FMC had no grant activity, and therefore the data broker did not generate File D2. The FMC OIG decided to test 100% of the transactions because the total number of unique transactions in File D1 with a corresponding Procurement Instrument Identifier (PIID) in File C was 35. The testing included coverage of both Files C and D1.

For each record selected for testing, we compared the information in FMC’s File C and File D1 to the source document (such as contract, modification, or other obligating document) to determine whether the records submitted for publication in USAspending.gov were complete,

² Office of Management and Budget (OMB), Appendix A to OMB Circular No. A-123, *Management of Reporting and Data Integrity Risk*, OMB Memorandum M-18-16 (June 6, 2018).

accurate, and timely, as defined below.

- Completeness is defined as: for each of the required data elements that should have been reported, the data element was reported in the appropriate Files A through D1.
- Timeliness is defined as: 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. Timeliness can be assessed in two ways: (1) Award financial data elements within File C should be reported within the quarter in which it occurred; and (2) Procurement award data elements within File D1 should be reported in FPDS-NG³ within 3 business days after contract award in accordance with the Federal Acquisition Regulation (FAR) Part 4.604.
- Accuracy is defined as: amounts and other data relating to recorded transactions have been recorded in accordance with the DAIMS⁴, Reporting Submission Specification (RSS), Interface Definition Document (IDD), and the online data dictionary; and agree with the original award documentation/contract file.

RESULTS

Assessment of Internal Control over Source Systems

The FMC has an interagency agreement with BFS ARC to provide the FMC with accounting and procurement systems and support. The FMC uses Oracle Financials as its source system for all financial data, and PRISM as its contract writing system. We performed procedures to determine whether internal controls over PRISM, as they relate to the FMC's FY 2020, quarter four DATA Act submission, are properly designed, implemented, and operating effectively. Those procedures consisted of:

- Gaining an understanding of the source system used for recording procurement transactions;

³ Government agencies are responsible for collecting and reporting data on most federal procurements through the Federal Procurement Data System-Next Generation (FPDS-NG).

⁴ The DATA Act Information Model Schema (DAIMS) gives an overall view of the hundreds of distinct data elements used to tell the story of how Federal dollars are spent. It includes artifacts that provide technical guidance for Federal agencies about what data to report to Treasury including the authoritative sources of the data elements and the submission format.

- Reviewing BFS ARC’s Statement of Standards for Attestation Engagements Number 18 (SSAE 18), Service Organization Controls (SOC) Type 1 report and determining whether there were any issues noted by the auditors that could have an impact on the FMC’s DATA Act submission; and
- Obtaining an understanding of the FMC’s complementary customer agency controls as required by the BFS ARC SOC 1 report.

Assessment of Internal Controls over DATA Act Submission

We obtained an understanding of internal controls designed and implemented by FMC, as it related to its FY 2020, fourth quarter DATA Act submission. We interviewed FMC and BFS ARC personnel to obtain an understanding of FMC’s reconciliation, validation, and certification of FY 2020, fourth quarter spending data submitted for publication in USAspending.gov. We reviewed the FMC’s Data Quality Plan (DQP) for control activities over the DATA Act reporting process. According to the FMC’s DQP, BFS provides FMC with quarterly warning reports generated by the Data Broker, these warnings are researched by BFS ARC and addressed by the FMC to the extent possible, at the agency’s discretion.

We reviewed the Senior Accountable Official’s (SAO) certification for FY 2020, fourth quarter spending data, and noted a qualification to the FMC’s File D1 submission for a single procurement action. During the OIG’s statistical testing of this procurement action, the OIG determined there were inaccurate and untimely data elements in File D1 for the respective action.

We found that overall, controls over the FY 2020, fourth quarter DATA Act submission were effective, however we noted two areas of improvement that could be made to the FMC’s DQP.

1. The DQP should be updated to include a requirement for the Director of OMS to strive to review the FPDS reports within three business days of the executed date on the procurement action, except for extenuating circumstances. The Contract Specialist should provide the FPDS reports to the Director the same day the Contract Specialist completes the procurement action. See Appendix C - Status of Prior Audit Recommendations for more information.
2. The FMC should consider developing a contingency plan in the DQP to address the FMC’s DATA Act reporting responsibilities if key positions are vacated with little or no notice. Failing to have a contingency plan in the DQP to address the FMC's DATA Act reporting responsibilities could result in compromises to internal controls.

Results of Work Performed Related to Federal Shared Service Providers

Federal shared service providers are an arrangement under which one agency (the provider) provides information technology, human resources, financial, or other services to other departments, agencies, and bureaus (the customers). This arrangement allows customer agencies to focus resources on their primary mission. The FMC has an interagency agreement with BFS ARC to provide the FMC with accounting and procurement systems and support.

We reviewed BFS ARC's Statement of Standards for Attestation Engagements Number 18 (SSAE 18), Service Organization Controls (SOC) Type 1 report to determine whether there were any issues noted that could have an impact on the FMC's DATA Act submission. The purpose of the SOC report is to provide information for customer agencies and their auditors on BFS ARC's design and operating effectiveness of internal controls. The SOC report did not contain any findings that affect FMC's ability to submit complete, accurate, and timely data for publication on USAspending.gov. We also obtained an understanding of complementary user entity controls required by the SOC report and implemented by FMC and did not note any gaps that might impact the completeness, accuracy, and timeliness of the Data Act submission.

Non-Statistical Testing Results

We performed various non-statistical procedures to determine the timeliness and completeness of the FY 2020, fourth quarter data submitted for publication on USAspending.gov. The results of our non-statistical testing are described below.

Completeness of Agency Submission

We evaluated FMC's DATA Act submission to Treasury's DATA Act Broker and determined that the submission was complete. To be considered a complete submission, we evaluated Files A, B, and C to determine that all transactions and events that should have been recorded were recorded in the proper period.

Timeliness of Agency Submission

We evaluated FMC's fiscal year 2020 fourth quarter DATA Act submission to Treasury's DATA Act Broker and determined that the submission was timely. To be considered timely, it had to be submitted and certified by FMC within 45 days of quarter end.

Completeness of Summary-Level Data for Files A and B

We performed summary-level data reconciliations and linkages for Files A and B and did not identify any variances. The test results verified: (1) summary-level data from File A matched the Agency's Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) SF-133, Report on Budget Execution and Budgetary Resources; (2) the totals and Treasury Account Symbol (TAS) identified in File A matched File B; and (3) all object class codes from File B match codes defined in Section 83 of OMB Circular No. A-11, Preparation and Submission of Budget Estimates.

Results of Linkages from File C to Files B & D1

We tested the linkages between File C to File B by TAS, object class, and program activity, and the linkages between File C to File D1 by PIID. All the TAS, object class, and program activity data elements from File C existed in File B, and all the PIIDs from File C existed in File D1 without exception.

Statistical Results

Completeness – Actual Error Rate

The actual error rate for the completeness of the data elements is 0%. A data element was considered complete if the required data element that should have been reported was reported.

Accuracy – Actual Error Rate

The actual error rate for the accuracy of the data elements is 2.49%. A data element was considered accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DAIMS and agree with the originating award documentation/contract file.

Timeliness – Actual Error Rate

The actual error rate for the timeliness of the data elements is 9.66%. The timeliness of data elements was based on the reporting schedules defined by the procurement requirements.

Overall Determination of Quality

Based on the results of our statistical and non-statistical testing for FMC's DATA Act audit for FY 20, fourth quarter, FMC scored 97.80 points, which is a quality rating of *Excellent*.

Testing Limitations

File E of the DATA Act Information Model Schema (DAIMS) contains additional awardee attribute information the Treasury DATA Act Broker software extracts from the System for Award

Management (SAM). File E data remains the responsibility of the awardee in accordance with terms and conditions of Federal agreements, and the quality of the data remains the legal responsibility of the recipient. Therefore, agency senior accountable officials are not responsible for certifying the quality of File E data reported by awardees. As such, we did not assess the completeness, accuracy, timeliness, and quality of the data extracted from SAM via the Treasury broker software system.

Implementation and Use of the Data Standards

We have evaluated FMC's implementation of the government-wide financial data standards for award and spending information and determined the FMC is using the standards as defined by OMB and Treasury. For the Treasury's DATA Act Broker files tested, we generally found that the required elements were present in the file and that the record values were presented in accordance with the standards.

UNITED STATES GOVERNMENT

FEDERAL MARITIME COMMISSION

Memorandum

TO : Inspector General

DATE: November 3, 2021

FROM : Managing Director

SUBJECT : Audit of the FMC's Compliance with the DATA Act, Fiscal Year 2021

I have reviewed the findings contained in the subject evaluation. Management values the Office of the Inspector General's efforts in reviewing the Commission's compliance with the DATA Act. We note that, although there were no recommendations issued in this audit, you did make suggestions for improvement in this important effort. Additionally, during this audit, you reviewed work done in the prior DATA Act audit and closed one of the three open recommendations.

Prior Year Recommendations

Recommendation #1: Until such time as the BFS ARC resolves the issue of PRISM only interfacing the 'draft' version of a processed, finalized award to FPDSNG, the Senior Accountable Official (SAO) should develop policies and procedures that ensure the timely reporting of procurement information to FPDS-NG.

Comment: Management agrees with this recommendation. The DQP has been updated to include the recommended language.

Recommendation #2: The Senior Accountable Official (SAO) should develop policies and procedures to enter and report procurement information accurately in the DATA Act reporting process.

Comment: Management agrees with this recommendation. The DQP has been updated to include the recommended language.

Lucille L. Marvin

cc: Office of the Chairman

Appendix B – CIGIE Date Anomaly Letter

CIGIE’s DATA Act Anomaly Letter Submitted to the Senate Committee on Homeland Security and Government Affairs and the House Committee on Oversight and Government Reform



December 22, 2015

The Honorable Ron Johnson
Chairman
The Honorable Thomas Carper
Ranking Member
Committee on Homeland Security
and Governmental Affairs
United States Senate
Washington, D.C.

The Honorable Jason Chaffetz
Chairman
The Honorable Elijah Cummings
Ranking Member
Committee on Oversight and Government Reform
U.S. House of Representatives
Washington, D.C.

Dear Mr. Chairmen and Ranking Members:

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) recognizes and appreciates your leadership on issues of Government transparency and accountability. In particular, we believe the enactment last year of the Digital Accountability and Transparency Act of 2014 (DATA Act) will significantly improve the quality of Federal spending data available to Congress, the public, and the accountability community if properly implemented. To make sure this happens, the DATA Act provides for strong oversight by way of the Federal Inspectors General and the Government Accountability Office (GAO). In particular, the DATA Act requires a series of reports from each to include, among other things, an assessment of the completeness, timeliness, quality, and accuracy of data submitted by agencies under the DATA Act.

I am writing this letter on behalf of CIGIE to inform you of an important timing anomaly with the oversight requirement for Inspectors General in the DATA Act. Your staffs have been briefed on this timing anomaly, which affects the first Inspector General reports required by the DATA Act. Specifically, the first Inspector General reports are due to Congress in November 2016. However, the agencies we oversee are not required to submit spending data in compliance with the DATA Act until May 2017. As a result, Inspectors General would be unable to report on the spending data submitted under the Act, as this data will not exist until the following year. This anomaly would cause the body of reports submitted by the Inspectors General in November 2016 to be of minimal use to the public, the Congress, the Executive Branch, and others.

To address this reporting date anomaly, the Inspectors General plan to provide Congress with their first required reports in November 2017, a one-year delay from the due date in statute, with subsequent reports following on a two-year cycle, in November 2019 and November 2021. We believe that moving the due dates back one year will enable the Inspectors General to meet the

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

Appendix B

CIGIE's DATA Act Anomaly Letter Submitted to the Senate Committee on Homeland Security and Government Affairs and the House Committee on Oversight and Government Reform

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

Although we think the best course of action is to delay the Inspector General reports, CIGIE is encouraging the Federal Inspector General Community to undertake DATA Act "readiness reviews" at their respective agencies well in advance of the first November 2017 report. Through a working group, CIGIE has developed guidance for these reviews. I am pleased to report that several Inspectors General have already begun reviews at their respective agencies, and many Inspectors General are planning to begin reviews in the near future. We believe that these reviews, which are in addition to the specific oversight requirements of the Act, will assist all parties in helping to ensure the success of the DATA Act implementation.

We have kept GAO officials informed about our plan to delay the first Inspector General reports for one year, which they are comfortable with, and our ongoing efforts to help ensure early engagement through Inspector General readiness reviews.

Should you or your staffs have any questions about our approach or other aspects of our collective DATA Act oversight activities, please do not hesitate to contact me at (202) 514-3435.

Sincerely,



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

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

Appendix C – Status of Prior Audit Recommendations

#	Recommendation	Management Response from FY 2019, Quarter One Audit Report	Report
1	<p>Until such time as the BFS ARC resolves the issue of PRISM only interfacing the ‘draft’ version of a processed, finalized award to FPDS-NG, the Senior Accountable Official (SAO) should develop policies and procedures that ensure the timely reporting of procurement information to FPDS-NG.</p>	<p>Management agrees with this recommendation. When this issue was discovered during the audit process, the Office of Management Services consulted the Bureau of the Fiscal Service, Administrative Resource Center (BFS ARC) for assistance in determining the cause and resolution of the PRISM issue. Thereafter, a procedure was developed and implemented by OMS to ensure that PRISM procurement documents are properly finalized, and that procurement information is timely reported to FPDS-NG. This procedure will be included in the DQP.</p>	A20-01
<p>Explanation for Status of Recommendation: The DQP includes a procedure for the timely reporting of procurement information to FPDS-NG. Specifically, the procedure states that the FMC Contract Specialist shall verify in PRISM that the final FPDS-NG report is approved, and “Approval Date” is posted within three days after the award is executed, and that the Director of OMS shall review and initial the final FPDS-NG report.</p> <p>During the OIG’s testing of the FMC’s DATA Act fiscal year 2020, fourth quarter submission, the OIG reviewed to determine whether the above procedure is working effectively. Specifically, the OIG reviewed the FPDS-NG report in the FMC’s contract file for the procurement to determine whether the Director of OMS reviewed and initialed the final FPDS-NG report for each procurement action. Of the 35 unique procurement awards, only six (6) of the FPDS-NG reports were signed off by the Director of OMS within three business days of the executed date on the procurement action. One of the procurement awards was not required to be reported to FPDS-NG because it was below the micro-purchase threshold. Two were not signed by the Director of OMS at all, and 26 were signed by the Director of OMS between June 3-11, 2021, several months after the executed date on the procurement actions.</p> <p>For the period tested, the Director of OMS informed the OIG that the Contract Specialist did not provide the reports for review by the Director of OMS. The Director of OMS stated that there was an understanding within OMS that the Contract Specialist would provide the FPDS-NG report to the Director of OMS,</p>			<p>Status: Open</p>

<p>and this failed to happen. However, the DQP does not currently state that the Contract Specialist should provide the Director of OMS the FPDS-NG report to facilitate the review.</p> <p>During the testing phase of the audit the OIG did not determine there was an issue with PRISM only interfacing the ‘draft’ version of a processed, finalized award to FPDS-NG. However, there were four (4) procurement actions out of 35 that were untimely to FPDS-NG. Review of the FPDS reports by the Director of OMS within three business days will help ensure the timely reporting of procurement information to FPDS-NG.</p> <p>The FMC has not implemented recommendation #1 from the 2019 DATA Act audit because the procedure that the FMC has designed in response to the recommendation was not operating effectively or clearly stated in the Data Quality Plan. Specifically, the DQP should be updated to include a requirement for the Director of OMS to strive to review the FPDS reports within three business days of the executed date on the procurement action, except for extenuating circumstances. The Contract Specialist should provide the FPDS reports to the Director the same day the Contract Specialist completes the procurement action.</p>			
<p>FMC Comment: Management agrees with this recommendation. The DQP has been updated to include the recommended language.</p>			
<p>OIG Response: Management’s comments are responsive to the OIG’s recommendation. The OIG looks forward to reviewing the implementation of the recommendation in the near future.</p>			
2	<p>The Senior Accountable Official (SAO) should develop policies and procedures to enter and report procurement information accurately in the DATA Act reporting process.</p>	<p>Management agrees that procurement information should be complete, accurate, and timely. During this audit process, a procedure was developed and implemented by OMS to ensure completeness, accuracy, and timeliness of information, and will be added to the DQP.</p>	A20-01
<p>Explanation for Status of Recommendation: The DQP includes a procedure that the Director of OMS shall review and initial the final FPDS-NG report for actions completed by Contracting Specialists or Contracting Officers to ensure completeness, accuracy, and timeliness of information. In addition, it says that the Contract Specialist shall verify in PRISM that the final FPDS-NG report is approved, and “Approval Date” is posted within three days after the award is executed.</p> <p>During testing of Files C and D1 the OIG did determine there were 39 inaccurate data elements within 18 different procurement actions. Of the 39, 29 were determined to be attributable to the FMC, and 10 were determined to be attributable to third parties. The DQP procedure that FMC developed was to address recommendation #1 and #2.</p>		<p>Status: Open</p>	

<p>In addition, the OIG determined that there are two areas that the FMC could improve in its DQP.</p> <ol style="list-style-type: none"> 1. The DQP should be updated to include a requirement for the Director of OMS to strive to review the FPDS reports within three business days of the executed date on the procurement action, except for extenuating circumstances, to ensure that procurement actions that must be reported to FPDS externally are accurate and timely. 2. The FMC should consider developing a contingency plan in the DQP to address the FMC's DATA Act reporting responsibilities if key positions are vacated with little or no notice. <p>Like recommendation #1, the FMC has not implemented recommendation #2 from the 2019 DATA Act audit because the procedure that the FMC has designed in response to the recommendation was not operating effectively or clearly stated in the Data Quality Plan.</p>			
<p>FMC Comment: Management agrees with this recommendation. The DQP has been updated to include the recommended language.</p>			
<p>OIG Response: Management's comments are responsive to the OIG's recommendation. The OIG looks forward to reviewing the implementation of the recommendation in the near future.</p>			
3	<p>The Senior Accountable Official (SAO) should work with the Bureau of the Fiscal Service Administrative Resource Center to develop policies and procedures to enter and report procurement information accurately in the DATA Act reporting process for instances when a vendor changes their DUNS number.</p>	<p>Management agrees with this recommendation, and received BFS ARC guidance on August 12, 2019, on accurate reporting of procurement information when a vendor changes its DUNS number. The guidance was implemented by OMS and will be included in the DQP.</p>	A20-01
<p>Explanation for Status of Recommendation: The OIG did not determine during the testing phase of the audit that there any issues with the DATA Act reporting process for instances when a vendor changed their DUNS number. The OIG reviewed a narrative provided by BFS ARC on the process in PRISM for when a vendor novation occurs and determined it to be reasonable. The FMC has implemented corrective action for recommendation #3.</p>		<p>Status: Closed</p>	

Appendix D – FMC’s Results for the Data Elements

The table below summarizes the results of our data element testing. Results are sorted in descending order by accuracy error rate (the data element with the highest accuracy error rate is listed first). This table is based on the results of our testing of the 35 unique procurement records submitted in FMC's FY 2020, Quarter 4, DATA Act submission.

FMC's results listed in descending order by accuracy error rate.					
Completeness (C), Accuracy (A), Timeliness (T)					
Data Element No.	File	Data Element Name	Error Rate		
			C	A	T
4	File D1	Ultimate Parent Legal Entity Name	0.00%	21.88%	6.25%
1	File D1	Awardee/Recipient Legal Entity Name	0.00%	11.43%	11.43%
2	File D1	Awardee/Recipient Unique Identifier	0.00%	11.43%	11.43%
5	File D1	Legal Entity Address	0.00%	11.43%	11.43%
22	File D1	Award Description	0.00%	8.57%	11.43%
26	File D1	Period of Performance Start Date	0.00%	8.57%	11.43%
14	File D1	Current Total Value of Award	0.00%	5.88%	11.76%
15	File D1	Potential Total Value of Award	0.00%	5.71%	11.43%
25	File D1	Action Date	0.00%	5.71%	11.43%
24	File C	Parent Award ID Number	0.00%	5.00%	0.00%
24	File D1	Parent Award ID Number	0.00%	4.76%	9.52%
3	File D1	Ultimate Parent Unique Identifier	0.00%	3.13%	6.25%
11	File D1	Federal Action Obligation	0.00%	2.94%	11.76%
27	File D1	Period of Performance Current End Date	0.00%	2.94%	11.76%
28	File D1	Period of Performance Potential End Date	0.00%	2.94%	11.76%
30	File D1	Primary Place of Performance Address	0.00%	2.94%	11.76%
6	File D1	Legal Entity Congressional District	0.00%	2.86%	11.43%
7	File D1	Legal Entity Country Code	0.00%	2.86%	11.43%
8	File D1	Legal Entity Country Name	0.00%	2.86%	11.43%
16	File D1	Award Type	0.00%	0.00%	11.43%
17	File D1	NAICS Code	0.00%	0.00%	11.43%
18	File D1	NAICS Description	0.00%	0.00%	11.43%
23	File D1	Award Modification/ Amendment Number	0.00%	0.00%	14.81%
29	File D1	Ordering Period End Date	0.00%	0.00%	0.00%
31	File D1	Primary place of Performance Congressional District	0.00%	0.00%	11.76%
32	File D1	Primary Place of Performance Country Code	0.00%	0.00%	11.76%
33	File D1	Primary Place of Performance Country Name	0.00%	0.00%	11.76%
34	File D1	Award ID Number (PIID/FAIN)	0.00%	0.00%	11.43%
34	File C	Award ID Number (PIID/FAIN)	0.00%	0.00%	0.00%
36	File D1	Action Type	0.00%	0.00%	12.00%
38	File D1	Funding Agency Name	0.00%	0.00%	11.43%
39	File D1	Funding Agency Code	0.00%	0.00%	11.43%
40	File D1	Funding Sub Tier Agency Name	0.00%	0.00%	11.43%
41	File D1	Funding Sub Tier Agency Code	0.00%	0.00%	11.43%
42	File D1	Funding Office Name	0.00%	0.00%	11.43%

Data Element No.	File	Data Element Name	Error Rate		
			C	A	T
43	File D1	Funding Office Code	0.00%	0.00%	11.43%
44	File D1	Awarding Agency Name	0.00%	0.00%	11.43%
45	File D1	Awarding Agency Code	0.00%	0.00%	11.43%
46	File D1	Awarding Sub Tier Agency Name	0.00%	0.00%	11.43%
47	File D1	Awarding Sub Tier Agency Code	0.00%	0.00%	11.43%
48	File D1	Awarding Office Name	0.00%	0.00%	11.43%
49	File D1	Awarding Office Code	0.00%	0.00%	11.43%
50	File C	Object Class	0.00%	0.00%	0.00%
51	File C	Appropriations Account	0.00%	0.00%	0.00%
53	File C	Obligation	0.00%	0.00%	0.00%
56	File C	Program Activity	0.00%	0.00%	0.00%
163	File D1	National Interest Action	0.00%	0.00%	11.43%
430	File C	Disaster Emergency Fund Code	0.00%	0.00%	0.00%
12	File D2*	Non-Federal Funding Amount	N/A	N/A	N/A
13	File D2*	Amount of Award	N/A	N/A	N/A
19	File D2*	Catalog of Federal Domestic Assistance (CFDA) Number	N/A	N/A	N/A
20	File D2*	Catalog of Federal Domestic Assistance (CFDA) Title	N/A	N/A	N/A
35	File D2*	Record Type	N/A	N/A	N/A
37	File D2*	Business Types	N/A	N/A	N/A
57	N/A	Outlay	N/A	N/A	N/A

**Only applicable to Federal Assistance Awards, therefore not applicable to FMC.*

Appendix E – Comparative Results Table

The table below identifies the error rate by data element from the fiscal year 2020, fourth quarter and fiscal year 2019, first quarter audit results. The information is being provided for illustrative purposes only.

FMC's Comparative Results for Data Elements Based on Accuracy Error Rate in Descending Order					
Data Element No.	File	Data Element Name	Error Rate		
			FY 2020 Q4	FY 2019 Q1	Change in %
4	File D1	Ultimate Parent Legal Entity Name	21.88%	6.67%	15.21%
1	File D1	Awardee/Recipient Legal Entity Name	11.43%	6.67%	4.76%
2	File D1	Awardee/Recipient Unique Identifier	11.43%	6.67%	4.76%
5	File D1	Legal Entity Address	11.43%	6.67%	4.76%
22	File D1	Award Description	8.57%	6.67%	1.90%
26	File D1	Period of Performance Start Date	8.57%	13.33%	-4.76%
14	File D1	Current Total Value of Award	5.88%	13.33%	-7.45%
15	File D1	Potential Total Value of Award	5.71%	13.33%	-7.62%
25	File D1	Action Date	5.71%	13.33%	-7.62%
24	File C	Parent Award ID Number	5.00%	0.00%	5.00%
24	File D1	Parent Award ID Number	4.76%	14.29%	-9.52%
3	File D1	Ultimate Parent Unique Identifier	3.13%	6.67%	-3.54%
11	File D1	Federal Action Obligation	2.94%	6.67%	-3.73%
27	File D1	Period of Performance Current End Date	2.94%	6.67%	-3.73%
28	File D1	Period of Performance Potential End Date	2.94%	13.33%	-10.39%
30	File D1	Primary Place of Performance Address	2.94%	6.67%	-3.73%
6	File D1	Legal Entity Congressional District	2.86%	6.67%	-3.81%
7	File D1	Legal Entity Country Code	2.86%	6.67%	-3.81%
8	File D1	Legal Entity Country Name	2.86%	6.67%	-3.81%
16	File D1	Award Type	0.00%	6.67%	-6.67%
17	File D1	NAICS Code	0.00%	6.67%	-6.67%
18	File D1	NAICS Description	0.00%	6.67%	-6.67%
23	File D1	Award Modification/ Amendment Number	0.00%	16.67%	-16.67%
29	File D1	Ordering Period End Date	0.00%	100.00%	100.00%
31	File D1	Primary place of Performance Congressional District	0.00%	6.67%	-6.67%
32	File D1	Primary Place of Performance Country Code	0.00%	6.67%	-6.67%
33	File D1	Primary Place of Performance Country Name	0.00%	6.67%	-6.67%
34	File D1	Award ID Number (PIID/FAIN)	0.00%	6.67%	-6.67%
34	File C	Award ID Number (PIID/FAIN)	0.00%	0.00%	0.00%
36	File D1	Action Type	0.00%	9.09%	-9.09%
38	File D1	Funding Agency Name	0.00%	6.67%	-6.67%
39	File D1	Funding Agency Code	0.00%	6.67%	-6.67%

Data Element No.	File	Data Element Name	Error Rate		
			FY 2020 Q4	FY 2019 Q1	Change in %
40	File D1	Funding Sub Tier Agency Name	0.00%	6.67%	-6.67%
41	File D1	Funding Sub Tier Agency Code	0.00%	6.67%	-6.67%
42	File D1	Funding Office Name	0.00%	6.67%	-6.67%
43	File D1	Funding Office Code	0.00%	6.67%	-6.67%
44	File D1	Awarding Agency Name	0.00%	6.67%	-6.67%
45	File D1	Awarding Agency Code	0.00%	6.67%	-6.67%
46	File D1	Awarding Sub Tier Agency Name	0.00%	6.67%	-6.67%
47	File D1	Awarding Sub Tier Agency Code	0.00%	6.67%	-6.67%
48	File D1	Awarding Office Name	0.00%	6.67%	-6.67%
49	File D1	Awarding Office Code	0.00%	6.67%	-6.67%
50	File C	Object Class	0.00%	0.00%	0.00%
51	File C	Appropriations Account	0.00%	0.00%	0.00%
53	File C	Obligation	0.00%	0.00%	0.00%
56	File C	Program Activity	0.00%	N/A	N/A
163	File D1	National Interest Action	0.00%	N/A	N/A
430	File C	Disaster Emergency Fund Code	0.00%	N/A	N/A
12	File D2*	Non-Federal Funding Amount	N/A	N/A	N/A
13	File D2*	Amount of Award	N/A	N/A	N/A
19	File D2*	Catalog of Federal Domestic Assistance (CFDA) Number	N/A	N/A	N/A
20	File D2*	Catalog of Federal Domestic Assistance (CFDA) Title	N/A	N/A	N/A
35	File D2*	Record Type	N/A	N/A	N/A
37	File D2*	Business Types	N/A	N/A	N/A
57	N/A	Outlay	N/A	N/A	N/A

**Only applicable to Federal Assistance Awards, therefore not applicable to FMC.*

Appendix F – Analysis of the Accuracy of Dollar Value-Related Data Elements

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

Accuracy of Dollar-Value Related Data Elements							
Data Element Number and Name		Accurate	Not Accurate	N/A	Total Tested	Error Rate	Absolute Value of Errors
11	Federal Action Obligation	33	1	1	35	2.94%	\$13,534.85
14	Current Total Value of Award	32	2	1	35	5.88%	\$24,744.24
15	Potential Total Value of Award	35	2	0	35	5.41%	\$46,094.23
53	Transaction Obligation Amount	34	0	1	35	0.00%	\$0

Appendix G – Analysis of Errors in Data Elements

The below table shows the breakdown of errors that are attributable and not attributable to the agency. The OIG tested a total of 1,579 data elements.

		Incomplete	Inaccurate	Untimely
Total Errors	Total # of Errors	0	39	153
	Error Rate	0.00%	2.49%	9.66%
Errors Attributable to the FMC	Total # of Errors	0	29	153
	Error Rate	0.00%	1.84%	9.66%
Errors Not Attributable to the FMC	Total # of Errors	0	10	0
	Error Rate	0.00%	0.63%	0.00%

Appendix H – Analysis of Errors in Data Elements Not Attributable to the FMC

The below table displays the results for the errors in data elements that are not attributable to the FMC and an explanation, if known.

Errors in Data Elements Not Attributable to the FMC			
File	Data Element Number and Name		Explanation
D1	1	Awardee or Recipient Legal Entity Name	According to the FMC, the agency responsible for the parent contract would need to update the parent contract in FPDS to reflect the awardee's new legal entity name.
D1	3	Ultimate Parent Unique Identifier	Inaccurate awardee information in SAM.gov
D1	4	Ultimate Parent Legal Entity Name	Inaccurate awardee information in SAM.gov
C & D1	24	Parent Award ID	According to the FMC, the agency does not have control over the Parent Award ID field as this is a Government-Wide Acquisition Contract (GWAC).

Appendix I – Comparative Analysis of Errors in Data Elements

The below table shows the comparative breakdown of errors from fiscal year 2020, fourth quarter and fiscal year 2019, first quarter audit results. The information is being provided for illustrative purposes only.

		Incomplete	Inaccurate	Untimely
FY 2020 Q4 Total Error Rate	Error Rate	0.00%	2.49%	9.66%
FY 2019 Q1 Total Error Rate	Error Rate	6.33%	7.12%	24.21%
Change in %	Error Rate	-6.33%	-4.63%	-14.55%