

OFFICE OF INSPECTOR GENERAL

U.S. Agency for International Development

USADF Did Not Comply in Fiscal Year 2021 With the Digital Accountability and Transparency Act of 2014

Audit Report 0-ADF-22-003-C

November 7, 2021





OFFICE OF INSPECTOR GENERAL U.S. Agency for International Development

MEMORANDUM

DATE: November 7, 2021

TO: USADF, Acting President and Chief Executive Officer, Elisabeth Feleke

FROM: Deputy Assistant Inspector General for Audit, Alvin Brown /s/

SUBJECT: USADF Did Not Comply in Fiscal Year 2021 With the Digital Accountability and Transparency Act of 2014 (0-ADF-22-003-C)

Enclosed is the final audit report on U.S. African Development Foundation (USADF) compliance in fiscal year (FY) 2021 with the Digital Accountability and Transparency Act of 2014 (DATA Act). The Office of Inspector General (OIG) contracted with the independent certified public accounting firm of Williams, Adley & Company-DC LLP (Williams Adley) to conduct the performance audit. The contract required the audit firm to perform the audit in accordance with generally accepted government auditing standards and the Council of the Inspectors General on Integrity and Efficiency Federal Audit Executive Council "Inspectors General Guide to Compliance under the DATA Act," dated December 4, 2020.

In carrying out its oversight responsibilities, OIG reviewed the audit firm's report and related audit documentation and inquired of its representatives. The audit firm is responsible for the enclosed auditor's report and the conclusions expressed in it. We found no instances in which Williams Adley did not comply, in all material respects, with applicable standards.

The audit objectives were to (1) assess the completeness, timeliness, quality, and accuracy of FY 2021, first quarter (December 31, 2020) financial and award data submitted to the U.S. Department of the Treasury (Treasury) for publication on USAspending.gov; and (2) assess USADF's implementation and use of the government-wide financial data standards established by the Office of Management and Budget (OMB) and Treasury. To answer the audit objectives, Williams Adley tested a statistical sample of 19 procurement award records but did not test financial assistance awards as they were excluded in USADF's submission. The audit firm assessed the internal controls to satisfy the audit objective for the DATA Act, reviewed and reconciled summary-level data submitted by USADF for publication on USAspending.gov, assessed implementation and use of the 59 data elements/standards established by OMB and Treasury, and assessed the completeness, timeliness, accuracy, and quality of the procurement award data sampled.

The audit firm concluded that USADF did not comply with the requirements of the DATA Act. Williams Adley determined that (1) USADF's FY 2021 first quarter submission excluded financial assistance information for publication on USAspending.gov, and therefore, was not complete, timely, or accurate, and was of lower quality; and (2) while USADF properly

implemented and used the Government-wide data standards to successfully submit the summary-level and procurement award data to the Treasury's DATA Act Broker, it did not implement government-wide data standards for financial assistance award data.

Williams Adley assessed USADF's procurement data as higher quality. However, USADF failed to submit 64 financial assistance awards and amendments totaling \$5.08 million during the quarter under audit. This omission represents 77 percent of the records that should have been reported during the quarter. Per USADF's management, this was due to limitations with its current grants management software and its inability to produce a compliant financial assistance award number. This is a significant exclusion, resulting in an overall data quality rating of *lower* and noncompliance with the DATA Act requirements.

The auditors made recommendations to improve the completeness, accuracy, and timeliness of data elements and strengthen USADF's internal controls over its DATA Act reporting.

To address the weaknesses identified in the report, we recommend that USADF's Acting President and Chief Executive Officer:

Recommendation 1. Develop and maintain a Data Quality Plan that meets the requirements of OMB Circular A-123.

Recommendation 2. Develop and implement a plan to ensure the Senior Accountable Official bases certification on consideration of the Data Quality Plan and internal controls documented in the plan.

Recommendation 3. Complete system changes or migration to permit the submission of financial assistance award data.

Recommendation 4. Begin submitting financial assistance award data into Financial Assistance Broker System and its File C.

In finalizing the report, the audit firm evaluated USADF's responses to the recommendations. After reviewing that evaluation, we consider recommendations 1 through 4 resolved but pending completion of planned activities. For recommendations 1 through 4, please provide evidence of final action to OIGAuditTracking@usaid.gov.

We appreciate the assistance provided to our staff and the audit firm's employees during the engagement.



U.S. African Development Foundation

Report on the U.S. African Development Foundation's Compliance with the Digital Accountability Transparency Act of 2014 for first quarter, Fiscal Year 2021

October 29, 2021





October 29, 2021

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Office of Inspector General
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Dear Mr. Brown and Ms. Feleke:

Williams, Adley & Company-DC, LLP (Williams Adley) conducted a performance audit of the U.S. African Development Foundation (USADF) Compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) for first quarter of Fiscal Year (FY) 2021.¹

Our audit objectives were to assess (1) the completeness, timeliness, quality, and accuracy of FY 2021, first quarter, financial and payment information² submitted for publication on USAspending.gov, and (2) USADF'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). This report is for the purpose of concluding on the audit objectives described above. Accordingly, this report is not suitable for any other purpose. It is intended for the information and use of the USADF's management, the U.S. Agency for International Development Office of Inspector General, and the U.S. Congress, and is made available to the public.

Our audit was conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Council (FAEC) *Inspectors General Guide to Compliance Under the DATA Act*, as revised on December 4, 2020 (CIGIE DATA Act Guide) and the applicable U.S. generally accepted government auditing standards. Those standards require that we conduct sufficient testing to obtain reasonable assurance that evidence is sufficient and appropriate to support our findings and conclusions in relation to the audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

¹ Public Law 113-101 (May 9, 2014).

² In this report, financial and payment information will be referred to as financial and award data or spending data.

Our audit found that USADF's FY 2021, first quarter submission excluded financial assistance information and therefore USADF's submission is incomplete, untimely, inaccurate, and of lower quality. Additionally, we found that USADF has properly implemented and used the government-wide data standards to successfully submit the summary-level and procurement award data to the Treasury's DATA Act Broker. However, it has not implemented government-wide data standards for financial assistance award data. Due to the omission of their financial assistance award data, we determined USADF is not in compliance with the DATA Act during the period under audit.

To help strengthen USADF's internal controls over its DATA Act reporting, we made three recommendations to improve the completeness, accuracy and quality of data elements.

We appreciate having the opportunity to conduct this audit. Should you have any questions or need further assistance, please contact Leah Southers, Principal, at (202) 371-1397.

Sincerely,

Williams, Adley & Company-DC, LLP

Washington, D.C.

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RESULTS IN BRIEF

Improvements are needed in U.S. African Development Foundation's (USADF) reporting under the Digital Accountability and Transparency Act of 2014 (DATA Act)³. Although USADF's Senior Accountable Official (SAO)⁴ submitted and certified the Fiscal Year (FY) 2021, Quarter 1 submission timely into the DATA Act Broker (the Broker)⁵ for publication on USASpending.gov and USADF's summary-level data was accurate and complete, USADF's award-level data was largely incomplete, and the agency did not have a plan in place to ensure data quality.

Office of Management and Budget (OMB) Circular A-123, Appendix A⁶ requires agencies to develop a Data Quality Plan (DQP) to identify a control structure tailored to address identified risks. Quarterly certifications by the SAO should be based on the considerations of the agency's DQP. USADF did not develop a DQP, as required by the Circular.

We assessed USADF's procurement data as higher quality.⁷ However USADF failed to submit 64 financial assistance awards and amendments totaling \$5.08 million during the quarter under audit. This omission represents 77% of the records that should have been reported during the quarter. Per USADF management, this was due to limitations with its current grants management software and its inability to produce a compliant financial assistance award number. This is a significant exclusion, resulting in an overall data quality rating of *lower*.

During FY 2021, Quarter 1, USADF submitted 19 procurement awards into the Broker. As mentioned above, no financial assistance data was submitted. To determine the completeness, accuracy, timeliness, and quality of data submitted, we reviewed supporting documentation such as contract documents and modifications for all 19 procurement awards reported. We tested three attributes: accuracy, completeness, and timeliness⁸. Our test of 19 procurement records resulted in a 1.26 percent error rate for accuracy, 0 percent error rate for completeness and 0 percent error rate for timeliness.⁹

³ Public Law 116-136 (March 27, 2020).

⁴ The SAO is a high-level senior official or their designee who is accountable for the quality and objectivity of Federal spending information.

⁵ The DATA Act Broker is a tool that Treasury developed to allow agencies to submit the required data in a standardized format for publication on USASpending.gov.

⁶ OMB Circular No. A-123, Appendix A (M-18-16) requires agencies to develop a DQP to achieve the objectives of the DATA Act. The DQP must consider incremental risks to data quality in Federal spending data and any controls that would manage such risks in accordance with OMB Circular No. A-123. Once the agency develops the DQP, agency SAOs should consider the DQP and the internal controls the agency documented when completing quarterly submission certifications.

⁷ The *CIGIE DATA Act Guide* provides the following possible quality levels for agency data: lower, moderate, higher, and excellent. See USADF's Data Quality Scorecard in appendix I.

⁸ Accuracy, completeness, and timeliness are defined in Table 3 of this report.

⁹ See appendix C for error rate by data element.

USADF's data quality scored 36.09 point out of 100, which is a quality rating of Lower. Therefore, we concluded that USADF did not comply with the requirements of the DATA Act for FY 2021, first quarter.

To improve USADF's internal controls over its accuracy, completeness and timeliness of the DATA Act reporting, we recommend that management take the following actions:

1. Develop and maintain a DQP that meets the requirements of OMB Circular A-123. In addition, we recommend the SAO base their certification on consideration of the DQP and internal controls documented in their plan.
2. Complete system changes or migration to permit the submission of financial assistance award data.
3. Begin submitting financial assistance award data into Financial Assistance Broker System (FABS)¹⁰ and its File C.

BACKGROUND

The DATA Act was signed into law in May 2014 in an effort to increase the transparency of federal spending data by making it more accessible, searchable, and reliable to taxpayers. The DATA Act expanded on the requirements of the Federal Funding Accountability and Transparency Act of 2006 (FFATA) by requiring Federal agencies to report financial and award data in accordance with Government-wide financial data standards. In May 2015, the OMB and Treasury published 57 data definition standards and required Federal agencies to report financial data in accordance with these standards for DATA Act reporting, beginning January 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.

These standards ensure consistency across departments and agencies and define the specific data elements agencies must report under the DATA Act, such as appropriation account, object class, expenditures, and program activity. The updates also provide additional transparency over the spending of the funds from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act)¹¹. This information is published in the DATA Act Information Model Schema (DAIMS),¹² which

¹⁰ FABS is the Treasury application where agencies upload, validate, and publish financial assistance data.

¹¹ Public Law 116-136 (March 27, 2020)

¹² The DAIMS gives an overall view of the hundreds of distinct data elements used to tell the story of how Federal dollars are spent. DAIMS standardizes data elements to link multiple domains across the Federal enterprise so the data can be used to support better decision-making. It includes artifacts that provide technical guidance for Federal agencies about what data to report to Treasury, including data element definitions, the authoritative sources of the data elements, and the submission format.

provides agencies an overall view of the hundreds of distinct data elements included in agencies' DATA Act files. USADF's DATA Act submission is comprised of the following files:

Table 1: Agency-Created Files

File Name		Description	Source
File A	Appropriations Account	Includes the appropriations account detail information.	Oracle ¹³
File B	Program Activity and Object Class	Includes the object class and program activity detail information.	Oracle
File C	Award-Level Financial	Includes the award financial detail information.	Oracle

Source: Prepared by Williams Adley based on Treasury and OMB guidance and testing performed. See appendix H for a list of data elements included in each file.

Table 2: Broker-Generated Files

File Name		Description	Source
File D1	Award and Awardee Attribute (Procurement Awards)	Contains the award and awardee attributes information for procurement sourced from the Federal Procurement Data System-Next Generation (FPDS-NG). ¹⁴	FPDS-NG
File D2	Award and Awardee Attribute (Financial Assistance)	Contains the award and awardee attributes information for financial assistance awards sourced from the Financial Assistance Broker System (FABS). ¹⁵	FABS
File E	Additional Awardee Attributes	Contains additional awardee attributes information sourced from the System for Award Management (SAM). ¹⁶	SAM
File F	Sub-award Attributes	Contains the sub-award activities as recorded by the prime awardee from the FFATA Sub-award Reporting System (FSRS). ^{17,18}	FSRS

Source: Prepared by Williams Adley based on Treasury and OMB guidance and testing performed. See appendix H for a list of data elements included in each file.

¹³ Oracle Federal Financials is USADF's financial system of record. The version of Oracle applicable to USADF is administered by Department of Treasury, Bureau of Fiscal Service, Administrative Resource Centers (ARC).

¹⁴ Federal agencies use FPDS-NG to report all contract actions, including modifications, using appropriated funds for contracts whose estimated value is at or above \$10,000. The General Services Administration (GSA) administers FPDS-NG.

¹⁵ FABS is the portal Federal agencies use, and Treasury's Program Management Office administers, to upload financial assistance data.

¹⁶ SAM is the primary database in which those wanting to do business with the Federal government must maintain an active registration unless exempt. SAM is administered by GSA.

¹⁷ FSRS provides data on first-tier sub-awards as reported by the prime grantee and contract award recipients (awardees). GSA administers FSRS.

¹⁸ Files E and F data remains the responsibility of the awardee in accordance with terms and conditions of Federal agreements; and the quality of this data remains the legal responsibility of the recipient. The SAO is not responsible for certifying the quality of Files E and F data reported by awardees, but is responsible for assuring controls are in place to verify that financial assistance awardees register in SAM at the time of the award. As such, we did not assess the completeness, timeliness, quality, and accuracy of the data in Files E and F.

Files A through C are generated by USADF's federal shared service provider,¹⁹ the Administrative Resource Center (ARC)²⁰, whereas File D1 is generated from FPDS-NG, File D2 is generated from FABS, File E is generated from SAM, and File F is generated from FSRs. The Broker extracts USADF's information from these systems and generates warnings and errors based on Broker-defined rules. Errors represent major issues with submitted data that will not allow publication of the data. Warnings are less severe issues that will not prevent data publication.

The DATA Act requires that agency submissions be certified by the SAO. The SAO is a high-level senior official or their designee who are accountable for the quality and objectivity of federal spending information. The SAO should ensure that the information conforms to OMB guidance on information quality and adequate systems and processes are in place within the agencies to promote such conformity. Once submitted, the data is displayed on USA Spending.gov for taxpayers and policymakers.

Starting in FY 2019, OMB Circular A-123, Appendix A *Management of Reporting and Data Integrity Risk* (M-18-16) established that agencies must develop a Data Quality Plan (DQP) to identify a control structure tailored to address identified risks. Quarterly certifications by the SAO should be based on the considerations of the agency's DQP.

To improve accountability, the DATA Act also requires each Federal agency's Inspectors General (IG) to assess a statistically valid sample of the spending data submitted by its agency. During each mandated audit, each IG is required to assess the completeness, accuracy, timeliness, and quality of the data sampled, as well as the implementation and use of data standards by the Federal agency. The IGs are required to submit to Congress, and make publicly available, a report of the results of each assessment in November 2017, 2019, and 2021.²¹ This report is the final mandated audit report of the series.²²

¹⁹ Federal shared services 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.

²⁰ ARC, a service provider within the Treasury Franchise Fund, is part of Treasury's Bureau of the Fiscal Service and provides a full range of administrative services for various federal agencies. ARC has been designated as a Federal Shared Service Provider for financial management.

²¹ 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 in November 2016; however, Federal agencies were not required to report spending data until May 2017. To address this reporting date anomaly, the IGs provided Congress with their first required reports by November 8, 2017, 1 year after the statutory due date, with two subsequent reports to be submitted following a 2-year cycle. This is the third and final report required under the DATA Act. On December 22, 2015, CIGIE's chair issued a letter detailing the strategy for dealing with the OIG 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.

²² No audit was conducted over USADF's DATA Act submissions in 2017 or 2019. Therefore, this is the first report issued on USADF's compliance with the DATA Act and the last mandated report in the series.

On May 6, 2020, Treasury’s Program Management Office and OMB released the DAIMS Version 2.0. The DAIMS Version 2.0, which includes the Reporting Submission Specification²³ and the Interface Definition Document,²⁴ provides the DATA Act flow of information from agency internal financial systems, external award reporting systems, and the sources of this data for publication on USAspending.gov.

RESULTS OF AUDIT

As described in further detail below, the information submitted for inclusion in USAspending.gov for FY 2021, first quarter, was largely incomplete and management did not have a proper DQP to ensure the quality of its submission. Due to the exclusion of financial assistance awards, we determined USADF did not comply with the requirements of the DATA Act for FY2021.

Internal Control over Source Systems

USADF uses the ARC’s Oracle Federal Financial (Oracle) system as its source system for processing and recording procurement and financial data and for generating its DATA Act submission. We performed procedures to obtain an understanding of controls over the source system, as they relate to its FY 2021, first quarter DATA Act submission. Those procedures consisted of:

- Gaining an understanding of the source system used for recording procurement transactions and reporting under the DATA Act.
- Reviewing ARC’s Statement on Standards for Attestation Engagements Number 18, System and Organization Controls (SOC) 1, Type 2 report²⁵ and determining whether any issues were noted that could have an impact on the completeness, accuracy, timeliness, or quality of the DATA Act submission.
- Obtaining an understanding of complementary user entity controls²⁶ required by the SOC report and implemented by USADF to determine whether gaps exist that might impact the completeness, accuracy, timeliness, or quality of the DATA Act submission.
- Reviewing USADF’s FY 2020 Financial Statements to identify findings that could affect the reliability of the source system or data produced from it.

²³ The Reporting Submission Specification document lists data elements, provides metadata, and gives federal agency staff instructions on how to submit content in the appropriate file format.

²⁴ The Interface Definition Document contains a listing of the data elements with supporting metadata that explain what data will be pulled from Government-wide systems for procurement and sub-awards and from the DATA Act Broker itself for financial assistance.

²⁵ SOC 1 reports are reports specifically intended to meet the needs of entities that use service organizations (user entities) and the auditors of the user entities’ financial statements (user auditors), in evaluating the effect of the controls at the service organization on the user entities’ financial statements. SOC 1, Type 2 reports report on the fairness of the presentation of management’s description of the service organization’s system and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives included in the description throughout a specified period.

²⁶ Controls that management of the service organization assumes, in the design of its service, will be implemented by user entities and are necessary to achieve the control objectives stated in management’s description of the service organization’s system.

Internal Control over DATA Act Submission

We obtained an understanding of internal control designed and implemented by USADF as it relates to its FY 2021, first quarter DATA Act submission. USADF relies on a federal shared service provider, ARC, to perform key functions related to DATA Act file submission and certification.

We interviewed USADF and ARC personnel to obtain an understanding of USADF and ARC's process for reconciliation, validation, and certification of FY 2021, first quarter spending data submitted for publication in USAspending.gov. ARC provides USADF a package to review and assist in the facilitation of the reconciliation of differences. This package includes Broker warnings, DATA Act spending activity reports, and an Agency Certification Statement. The Agency Certification Statement is a word document that outlines what the USADF SAO is certifying and provides an opportunity to the SAO to qualify the individual files with any exceptions that they are aware of. ARC will then upload the data, input any qualifications and certify on behalf of USADF in the Broker. We reviewed the SAO's certification for FY 2021, first quarter spending data, and noted that it did not disclose any data limitations or qualifications.

We also requested USADF's DQP and noted that at the time of our fieldwork, USADF did not have a DQP, as required by OMB Circular A-123, Appendix A. See finding 1 below.

Finding 1 - USADF Does not have a Data Quality Plan

Starting in FY 2019, OMB Circular A-123, Appendix A, established that agencies must develop a DQP to identify a control structure tailored to address identified risks. Quarterly certifications by the SAO should be based on the considerations of the agency's DQP. As of our fieldwork date, USADF did not have a finalized DQP. This is because USADF did not prioritize the preparation of the DQP in the timeframe required by the criteria.

Not having a DQP could reduce the quality of the data being submitted for publication in USAspending.gov. In addition, without a DQP, the agency's SAO does not have the proper basis upon which to base their quarterly certification.

Recommendation

We recommend USADF develop and maintain a DQP that meets the requirements of OMB Circular A-123. In addition, we recommend the SAO base their certification on consideration of the DQP and internal controls documented in their plan.

Results of Work Performed Related to Federal Shared Service Providers

Federal shared services are arrangements under which one agency (the provider) provides information technology, human resources, financial, or other services to other departments, agencies, and bureaus (the customers). As discussed above, USADF's shared service provider for various financial services, including DATA Act reporting is ARC. We reviewed ARC's SOC 1, type 2 report, and related gap letter to determine whether any issues were noted that could have an

impact on the accuracy, timeliness, or quality of USADF's DATA Act submission. The SOC report did not contain any findings that affect USADF's ability to submit accurate, complete, and timely data for publication on USApending.gov.

We also obtained an understanding of complementary user entity controls required by the SOC report and implemented by USADF and did not note any gaps that might impact the accuracy, timeliness, or quality of the DATA Act submission.

Non-Statistical Testing Results

We performed various non-statistical procedures to determine the timeliness and completeness of the FY 2021, first quarter data submitted for publication in USApending.gov. The results of our non-statistical testing are described below.

Timeliness of Agency Submission

We evaluated USADF's fiscal year 2021, first 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 within 45 days of quarter end. USADF's DATA Act submission was certified on February 12, 2021, which is 3 days prior to the Treasury-established due date of February 15, 2021. Therefore, USADF's DATA Act submission was timely.

Completeness of the Agency DATA Act Submission

We evaluated USADF's DATA Act submission to Treasury's DATA Act Broker and determined that the submission was not 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. The agency submission was not complete because file C did not contain financial assistance awards. See finding 2 for details.

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 Standard Form 133 Report on Budget Execution; (2) the totals and Treasury account symbols identified in File A matched File B; and (3) all object class codes from File B matched codes defined in Section 83 of OMB Circular Number A-11.²⁷

Results of Linkages from File C to Files B/D1/D2 We tested the linkages between: File C to File B by Treasury Account Symbol (TAS), object class, and program activity; the linkages between File C to File D1 by both the Procurement Instrument Identifier and Parent Award Identifier. All the TAS, object class, and program activity data elements from File C existed in File B.

²⁷ OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget (July 1, 2016); section 83 of OMB Circular No. A-11 can be found at <https://www.whitehouse.gov/wp-content/uploads/2018/06/s83.pdf>.

We tested the linkages between File C to File D1 by both the Procurement Instrument Identifier and Parent Award ID. We determined that all procurement awards in File C were present in File D1 and vis versa. Based on our test results, the overall linkages from File C to File D1 worked properly.

USADF's File C and File D2 did not contain any financial assistance awards, as described in finding 2 below:

Finding 2 - USADF Financial Assistance Awards were not Submitted

OMB Memorandum 15-12²⁸ requires agencies to submit information on all financial assistance and prime awards greater than the micro-purchase threshold. During FY 2021, first quarter, USADF issued 64 financial assistance awards and amendments totaling \$5,079,709. However, USADF did not report these awards on its File C or File D2 for publication in USAspending.gov. USADF's SAO did not note the exclusion of financial assistance awards in their certification.

USADF's current grants management system is not set up to produce a proper financial assistance award number that would allow submission of financial assistance awards into the DATA Act Broker. USADF is working with the vendor to correct the issue; however as of the date of our fieldwork, that had not been completed.

OMB Memorandum 15-12 states:

“Currently, pursuant to FFATA, Federal agencies report, at least bi-weekly, transactions related to prime awards \$25,000 or greater. Agencies will be required to submit specific programmatic information about all financial assistance and procurement prime awards greater than the micropurchase threshold (as defined by Federal Acquisition Regulations 2.101) to USAspending.gov within two years of the date of this Memorandum. Agencies currently report all procurement awards above the micropurchase threshold to FPDS-NG, which are made available via USAspending.gov, in accordance with current policy.”

Not including financial assistance awards in its DATA Act submission files reduces transparency and limits the usefulness of the information available on the USAspending.gov website.

Recommendations

We recommend USADF:

2. complete system changes or migration to permit the submission of financial assistance award data.
3. begin submitting financial assistance award data into FABS and its File C.

²⁸ OMB M-15-12, *Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable* (May 8, 2015).

Suitability of File C for Sample Selection

The CIGIE DATA Act Guide requires auditors to select a sample of certified spending data records for transaction-level testing. The CIGIE DATA Act Guide recommends auditors select their sample from the Agency’s File C if suitable for sampling. In order to determine whether USADF’s File C was suitable for sampling, we:

- obtained an understanding of USADF’s process for ensuring File C is complete and Broker warnings have been addressed.
- tested certain linkages between File C and File B, such as Treasury account symbols, object class, and program activity.
- tested Procurement Instrument Identifier linkages between File C and File D1 to ensure records included in File D1 are included in File C and vis-versa.

Since neither File C nor File D2 contained financial assistance award information, we assessed the suitability of File C for sampling based on procurement information only. Based on our assessment, we determined File C to be suitable for sampling. Financial assistance award information cannot be sampled or tested since it was excluded from both File C and File D2.

File C COVID-19 Outlay Testing and Results

Since USADF did not receive COVID-19 relief funds, we did not perform testing of COVID-19 outlays.

Statistical Testing Results

USADF’s FY 2021, Quarter 1 File C contained 19 procurement award records. No financial assistance awards were included in its submission as described in finding 2. We tested all 19 procurement award records to determine the completeness, accuracy, and timeliness of information submitted for publication in USAspending.gov. We also assessed USADF’s implementation and use of the government-wide data elements established by OMB and Treasury.

For each record tested, we compared the information in USADF’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, accurate, and timely, as defined below.

Table 3: Completeness, Accuracy, and Timeliness Definitions

Attribute	Definition
Completeness	For each of the required data elements that should have been reported, the data element was reported in the appropriate Files A through D2.
Accuracy	Amounts and other data relating to recorded transactions have been recorded in accordance with the DAIMS’ Reporting Submission Specification, Interface Definition Document, and the online data dictionary; and agree with the original award documentation/contract file.

Attribute	Definition
Timeliness	<p>For each of the required data elements that should have been reported, the data elements were reported in accordance with the reporting schedules defined by the financial, procurement, and financial assistance requirements (FFATA, Federal Acquisition Regulations, FPDS-NG, FABS and DAIMS). To assess the timeliness of data elements:</p> <ul style="list-style-type: none"> • Award financial data elements within File C should be reported within the quarter in which it occurred. • Procurement award data elements within File D1 should be reported in FPDS-NG within 3 business days after the contract award was signed. • Financial assistance award data elements in File D2 should be reported within 30 calendar days after award, in accordance with FFATA.

Source: CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act, 12/4/2020, Section 710 (12/4/2020).

Since USADF did not submit financial assistance award data in its Files C and D2, our error rates are based on our testing of procurement awards only. See detailed error rates by data element in appendix C. Also see our analysis of the accuracy of dollar value-related data elements in appendix E.

Completeness of the Data Elements

The actual error rate for the completeness of the data elements is 0%²⁹. A data element was considered complete if the required data element that should have been reported was reported.

Accuracy of the Data Elements

The actual error rate for the accuracy of the data elements is 1.3%³⁰. A data element was considered accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DAIMS, Reporting Submission Specification, Interface Definition Document, and the online data dictionary and agree with the originating award documentation or contract file. Five of the errors pertained to an incorrect action date.³¹ We also noted three errors related to the legal entity address³² and legal entity Congressional district,³³ which we determined were not attributable to the agency³⁴.

We determined these errors were not pervasive or indicative of quality issues, therefore no finding is issued.

²⁹ Error rate is for procurement records only.

³⁰ Error rate is for procurement records only.

³¹ Action Date (Data Element 25) is defined as *“The date the action being reported was issued / signed by the Government or a binding agreement was reached.”* See appendix G for data element definitions.

³² Legal Entity Address (Data Element 5) is defined as *“Awardee or recipient’s legal business address where the office represented by the Unique Entity Identifier (as registered in SAM) is located.”* See Appendix G for data element definitions.

³³ Legal Entity Congressional District (Data Element 6) is defined as *“The congressional district in which the awardee or recipient is located. This is not a required data element for non-U.S. addresses.”* See appendix G for data element definitions.

³⁴ See appendix F for errors not attributable to the agency.

Timeliness of the Data Elements

The actual error rate for the timeliness of the data elements is 0%³⁵. The timeliness of data elements was based on the reporting schedules defined by the procurement and financial assistance requirements.

Implementation and Use of the Data Standards

We have evaluated USADF’s implementation of the government-wide financial data standards for award and spending information and determined the agency is using the standards as defined by OMB and Treasury for its summary-level data and procurement award data. For this data, we found that the required elements were present in the file and that the record values were presented in accordance with the standards.

Based on the results of our testing, we determine USADF has properly implemented and used the government-wide data standards to successfully submit the summary-level and procurement award data to the Treasury’s DATA Act Broker. USADF has not properly implemented data standards to submit their financial assistance award data, as described in finding 2.

Overall Determination of Quality

The quality of the data was determined using weighted scores of both the statistical and non-statistical testing results as directed by CIGIE³⁶. Using the quality scorecard provided by CIGIE, scores are calculated for an overall total number of points. The following table provides the range of total points in determining the quality of the data.

Table 5: Data Quality Levels

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

Source: CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act, 12/4/2020, Section 820.05 (12/4/2020).

Since USADF did not report its 64 financial assistance awards and amendments in its Files C and D2, which made up 77.11%³⁷ of the records that should have been reported under the DATA Act in its FY 2021, Quarter 1 submission, we determined the exclusion of these records should impact USADF's quality scorecard proportionally. The CIGIE DATA Act quality scorecard does not address situations where records are excluded from both Files C and D2. Therefore, using auditor judgment we determined it would be most accurate to reduce USADF's scores related to Files C

³⁵ Error rate is for procurement records only.

³⁶ CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act, 12/4/2020, Appendix 7 – Quality Scorecard Instructions

³⁷ USADF reported 19 procurement records in its File C, but omitted 64 financial assistance awards. Therefore, the 77.11% adjustment factor was calculated as follows: $(19+64)/64 = 77.11\%$

and D by 77.11%³⁸ to account for the omissions. This is a deviation from the CIGIE DATA Act Guide that impacts the overall quality score.

Therefore, although USADF's procurement data received a 97.07 score, which would result in an *Excellent* quality rating, after applying the adjustment factor of 77.11% to applicable quality criteria, the resulting quality rating is 36.09, which is **Lower** quality. See Data Quality Scorecard in appendix I.

Conclusion

We conclude that, overall, USADF's FY 2021, first quarter submission for publication on USAspending.gov was not timely, not accurate, not complete, and the data was of lower quality due to the omission of its financial assistance award data. Therefore, we concluded that USADF did not comply with the requirements of the DATA Act for FY 2021, first quarter.

OTHER CONSIDERATIONS

Testing Limitations for Data Reported in File E and F

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

AGENCY COMMENTS

Management concurred with our recommendations.

Recommendation 1 – Management stated they have drafted a DQP and expect it to be finalized by December 31, 2021. We believe, if implemented, this corrective action addresses the intent of our recommendation.

Recommendation 2 – Management stated that once their DQP is complete, the SAO will implement the plan during its certification of the FY 2022, first quarter data. We believe, if implemented, this corrective action addresses the intent of our recommendation.

³⁸ Quality factors related to Files A and B were not affected.

Recommendation 3 – Management stated that in April 2021, USADF corrected the system issue that prevented the submission of financial assistance awards and began assigning financial assistance award identification numbers starting after May 1, 2021. USADF provided us a system-generated report showing financial assistance identification numbers had been assigned to various grants. We did not apply audit procedures to this list and therefore cannot confirm the completeness of this list or whether the records in it were submitted into USAspending.gov or FABS. However, we believe management’s corrective actions, once fully implemented, will address the intent of the recommendation.

Recommendation 4 – Management stated that they will begin submitting financial assistance awards into USAspending.gov by January 31, 2022. Since FY 2021, third quarter, USADF stated that they have begun conducting test submissions and are refining the data quality to make sure the data passes FABS edit checks. Testing is planned to be complete December 31, 2021. We believe management’s corrective actions, once fully implemented, will address the intent of the recommendation.

See management’s response, in its entirety, in appendix J.

APPENDIX A - OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of this audit are to assess (1) the completeness, timeliness, quality, and accuracy of Fiscal Year (FY) 2021, first quarter, financial and payment information submitted for publication on USAspending.gov and (2) United States African Development Foundation (USADF) implementation and use of the Government-wide financial data standards established by Office of Management and Budget (OMB) and the Department of Treasury (Treasury).

To achieve these objectives, we reviewed documented processes and met with USADF management to obtain an understanding of processes and internal control related to the preparation and certification of the FY 2021, first quarter Digital Accountability and Transparency Act of 2014 (DATA Act) submission. We also assessed whether internal and information system controls as they relate to the extraction of data from the source systems and the reporting of data to the DATA Act Broker have been properly designed and implemented and are operating effectively. We also reviewed Service Organization Controls (SOC) reports over source systems to determine findings that could significantly impact USADF's DATA Act submission.

We tested all certified spending data included in USADF's certified File C (award level transactions) to determine whether USADF's DATA Act award data was complete, timely, and accurate.

We conducted our performance audit from April 22, 2021, to October 15, 2021, 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 scope of this audit was FY 2021, first quarter financial and award data submitted by USADF for publication on USAspending.gov, and any applicable procedures, certifications, documentation, and controls to achieve this process.

Assessment of Internal Control and Compliance with Laws and Regulations

We assessed internal controls and compliance with laws and regulations necessary to satisfy the audit objective. In particular, we assessed the following components:

Internal Control Component	Principle
Control Environment	Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.
Risk Assessment	Management should define objectives clearly to enable the identification of risks and define risk tolerances.
	Management should identify, analyze, and respond to risks related to achieving the defined objectives.

APPENDIX A - OBJECTIVES, SCOPE, AND METHODOLOGY

Internal Control Component	Principle
Control Activities	Management should design control activities to achieve objectives and respond to risks.
	Management should design the entity's information system and related control activities to achieve objectives and respond to risks.
	Management should implement control activities through policies
Information and Communication	Management should use quality information to achieve the entity's objectives.
	Management should internally communicate the necessary quality information to achieve the entity's objectives.
	Management should externally communicate the necessary quality information to achieve the entity's objectives.

However, because our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

Data Reliability

We assessed the reliability of data submitted under the DATA Act in FY 2021, first quarter by (1) performing electronic testing, (2) reviewing existing information about the data and the system that produced them, and (3) interviewing agency officials knowledgeable about the data. In addition, we tested the population of data to source documents (see *Statistical Testing Results* section for details). We determined that the data were sufficiently reliable for the purposes of this report, with the exception of financial assistance award data, described in finding 2.

APPENDIX B – ANOMALY LETTER

Council of the Inspectors General on Integrity and Efficiency's Digital Accountability and Transparency Act of 2014 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

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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 – USADF’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 highest accuracy error rate is listed first). This table is based on the results of our testing of 19 procurement records submitted in the US African Development Foundation’s Fiscal Year 2021, first quarter Digital Accountability and Transparency Act of 2014 submission.

Note error rates for financial assistance award data elements (File D2) are not presented since financial award data was excluded from USADF’s File C and File D2. The error rates below only present the error rates for procurement award data (File D1).

US African Development Foundation Results for Data Elements in Descending Order by Accuracy Error Rate					
Accuracy (A), Completeness (C), Timeliness (T)					
Data Element No.	File	Data Element Name	Error Rate		
			A	C	T
DE 25	D1	Action Date	26%	0%	0%
DE 5	D1	Legal Entity Address	16%	0%	0%
DE 6	D1	Legal Entity Congressional District	12%	0%	0%
DE 22	D1	Award Description	5%	0%	0%
DE 24	C	Parent Award ID Number	0%	0%	0%
DE 34	C	Award ID Number	0%	0%	0%
DE 50	C	Object Class	0%	0%	0%
DE 51	C	Appropriations Account	0%	0%	0%
DE 53	C	Obligation	0%	0%	0%
DE 56	C	Program Activity	0%	0%	0%
DE 430	C	Disaster Emergency Fund Code	0%	0%	0%
DE 1	D1	Awardee/Recipient Legal Entity Name	0%	0%	0%
DE 2	D1	Awardee/Recipient Unique Identifier	0%	0%	0%
DE 3	D1	Ultimate Parent Unique Identifier	0%	0%	0%
DE 4	D1	Ultimate Parent Legal Entity Name	0%	0%	0%
DE 7	D1	Legal Entity Country Code	0%	0%	0%
DE 8	D1	Legal Entity Country Name	0%	0%	0%
DE 13	D1	Federal Action Obligation	0%	0%	0%
DE 14	D1	Current Total Value of Award	0%	0%	0%
DE 15	D1	Potential Total Value of Award	0%	0%	0%
DE 16	D1	Award Type	0%	0%	0%
DE 17	D1	North American Industry Classification System Code	0%	0%	0%
DE 18	D1	North American Industry Classification System Description	0%	0%	0%
DE 23	D1	Award Modification / Amendment Number	0%	0%	0%
DE 24	D1	Parent Award ID Number	0%	0%	0%

APPENDIX C – USADF’s RESULTS FOR THE DATA ELEMENTS

US African Development Foundation Results for Data Elements in Descending Order by Accuracy Error Rate					
Accuracy (A), Completeness (C), Timeliness (T)					
DE 26	D1	Period of Performance Start Date	0%	0%	0%
DE 27	D1	Period of Performance Current End Date	0%	0%	0%
DE 28	D1	Period of Performance Potential End Date	0%	0%	0%
DE 30	D1	Primary Place of Performance Address	0%	0%	0%
DE 31	D1	Primary Place of Performance Congressional District	0%	0%	0%
DE 32	D1	Primary Place of Performance Country Code	0%	0%	0%
DE 33	D1	Primary Place of Performance Country Name	0%	0%	0%
DE 34	D1	Award ID Number	0%	0%	0%
DE 36	D1	Action Type	0%	0%	0%
DE 38	D1	Funding Agency Name	0%	0%	0%
DE 39	D1	Funding Agency Code	0%	0%	0%
DE 40	D1	Funding Sub Tier Agency Name	0%	0%	0%
DE 41	D1	Funding Sub Tier Agency Code	0%	0%	0%
DE 42	D1	Funding Office Name	0%	0%	0%
DE 43	D1	Funding Office Code	0%	0%	0%
DE 44	D1	Awarding Agency Name	0%	0%	0%
DE 45	D1	Awarding Agency Code	0%	0%	0%
DE 46	D1	Awarding Sub Tier Agency Name	0%	0%	0%
DE 47	D1	Awarding Sub Tier Agency Code	0%	0%	0%
DE 48	D1	Awarding Office Name	0%	0%	0%
DE 49	D1	Awarding Office Code	0%	0%	0%
DE 163	D1	National Interest Action	0%	0%	0%
DE 29	D1	Ordering Period End Date ³⁹	n/a	n/a	n/a

Source: Auditor generated based on results of testing

³⁹ Ordering Period End Date applies only to procurement indefinite delivery vehicles (such as indefinite delivery contracts or blanket purchase agreements). It was not applicable to all items tested.

APPENDIX D – COMPARATIVE RESULTS TABLE

Section 950.04 of the *Council of the Inspectors General on Integrity and Efficiency, Federal Audit Executive Council, Inspectors General Guide to Compliance under the DATA Act* requires auditors to include comparative results for data elements tested in different years to assist stakeholders in identifying changes in data quality. Fiscal Year 2021 was the first year an audit was conducted of U.S. African Development Foundation’s DATA Act submission, so no comparative results are available.

APPENDIX E – 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.

Dollar-value related errors for financial assistance award data elements (File D2) are not included in the table below since financial award data was excluded from USADF’s File C and File D2. The error rates below only present procurement award data (File D1).

Accuracy of Dollar Value Related Data Elements							
Data Element (DE)		Accurate	Not Accurate	N/A	Total Tested	Error Rate	Absolute Value of Errors ⁴⁰
DE 11	Federal Action Obligation	19	0	-	19	0%	\$0
DE 14	Current Total Value of Award	19	0	-	19	0%	\$0
DE 15	Potential Total Value of Award	19	0	-	19	0%	\$0
DE 53	Obligation	19	0	-	19	0%	\$0
Totals		76	0	0			

Source: Auditor generated based on results of testing

⁴⁰ Absolute Value of Errors is not projectable because the statistical sample test was performed on attributes and not on monetary amounts.

APPENDIX F – ANALYSIS OF ERRORS IN DATA ELEMENTS NOT ATTRIBUTABLE TO THE AGENCY

During our testing noted errors that were not attributable to the US African Development Foundation as they were system derived. Each of the errors were caused by inaccurate information stored in the System for Award Management (SAM).

Errors in Data Elements Not Attributable to the Agency		
Data Element (DE)		Attributed to
DE 4	Ultimate Parent Legal Entity Name	Inaccurate Information in SAM
DE 5	Legal Entity Address	Inaccurate Information in SAM
DE 6	Legal Entity Congressional District	Inaccurate Information in SAM

Source: Auditor generated based on results of testing

APPENDIX G – GOVERNMENT-WIDE DATA ELEMENT DEFINITIONS

DE #	Data Element Name	Definition
1	Awardee/Recipient Legal Entity Name	The name of the awardee or recipient that relates to the unique identifier. For U.S. based companies, this name is what the business ordinarily files in formation documents with individual states (when required).
2	Awardee/Recipient Unique Identifier	The unique identification number for an awardee or recipient. Currently the identifier is the 9-digit number assigned by Dun and Bradstreet referred to as the DUNS® number.
3	Ultimate Parent Unique Identifier	The unique identification number for the ultimate parent of an awardee or recipient. Currently the identifier is the 9-digit number maintained by Dun & Bradstreet as the global parent DUNS® number.
4	Ultimate Parent Legal Entity Name	The name of the ultimate parent of the awardee or recipient. Currently the name is from the global parent DUNS® number.
5	Legal Entity Address	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.
6	Legal Entity Congressional District	The congressional district in which the awardee or recipient is located. This is not a required data element for non-U.S. addresses.
7	Legal Entity Country Code	Code for the country in which the awardee or recipient is located, using the International Standard for country codes 3166-1 Alpha-3 Geopolitical Entities, Names, and Codes Profile, minus the codes listed for those territories and possessions of the United States already identified as “states.”
8	Legal Entity Country Name	The name corresponding to the country code.
9	Highly Compensated Officer Name	<p>First Name: The first name of an individual identified as one of the five most highly compensated “Executives.” “Executive” means officers, managing partners, or any other employees in management positions.</p> <p>Middle Initial: The middle initial of an individual identified as one of the five most highly compensated “Executives.” “Executive” means officers, managing partners, or any other employees in management positions.</p> <p>Last Name: The last name of an individual identified as one of the five most highly compensated “Executives.” “Executive” means officers, managing partners, or any other employees in management positions.</p>

APPENDIX G – GOVERNMENT-WIDE DATA ELEMENT DEFINITIONS

DE #	Data Element Name	Definition
10	Highly Compensated Officer Total Compensation	The cash and noncash dollar value earned by the one of the five most highly compensated “Executives” during the awardee's preceding fiscal year and includes the following (for more information see 17 Code of Federal Regulations (CFR) § 229.402(c)(2)): salary and bonuses, awards of stock, stock options, and stock appreciation rights, earnings for services under non-equity incentive plans, change in pension value, above-market earnings on deferred compensation which is not tax qualified, and other compensation.
11	Amount of Award	The cumulative amount obligated by the Federal Government for an award, which is calculated by USAspending.gov or a successor site. For procurement and financial assistance awards except loans, this is the sum of Federal Action Obligations. For loans or loan guarantees, this is the Original Subsidy Cost.
12	Non-Federal Funding Amount	The amount of the award funded by non-Federal source(s), in dollars. Program Income (as defined in 2 CFR § 200.80) is not included until such time that Program Income is generated and credited to the agreement.
13	Federal Action Obligation	Amount of Federal government’s obligation, de-obligation, or liability, in dollars, for an award transaction.
14	Current Total Value of Award	For procurement, the total amount obligated to date on a contract, including the base and exercised options.
15	Potential Total Value of Award	For procurement, the total amount that could be obligated on a contract, if the base and all options are exercised.
16	Award Type	The type of award being entered by this transaction. Types of awards include Purchase Orders, Delivery Orders, Blanket Purchase Agreements Calls and Definitive Contracts.
17	North American Industrial Classification System (NAICS) Code	The identifier that represents the NAICS Code assigned to the solicitation and resulting award identifying the industry in which the contract requirements are normally performed.
18	NAICS Description	The title associated with the NAICS Code.
19	Catalog of Federal Domestic Assistance (CFDA) Number	The number assigned to a Federal area of work in the CFDA.
20	CFDA Title	The title of the area of work under which the Federal award was funded in the CFDA.
21	Treasury Account Symbol (TAS)	TAS: The account identification codes assigned by 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 Treasury (Treasury) and the Office of Management and Budget (OMB). (Defined in OMB Circular A-11). Treasury Appropriation Fund Symbol: The components of a TAS – allocation agency, agency, main account, period of availability and

APPENDIX G – GOVERNMENT-WIDE DATA ELEMENT DEFINITIONS

DE #	Data Element Name	Definition
		availability type – that directly correspond to an appropriations account established by Congress. (Defined in OMB Circular A-11).
22	Award Description	A brief description of the purpose of the award.
23	Award Modification / Amendment Number	The identifier of an action being reported that indicates the specific subsequent change to the initial award.
24	Parent Award ID Number	The identifier of the procurement award under which the specific award is issued (such as a Federal Supply Schedule). Term currently applies to procurement actions only.
25	Action Date	The date the action being reported was issued / signed by the Government or a binding agreement was reached.
26	Period of Performance Start Date	The date on which, for the award referred to by the action being reported, awardee effort begins or the award is otherwise effective.
27	Period of Performance Current End Date	The current date on which, for the award referred to by the action being reported, awardee effort completes or the award is otherwise ended. Administrative actions related to this award may continue to occur after this date. This date does not apply to procurement indefinite delivery vehicles under which definitive orders may be awarded.
28	Period of Performance Potential End Date	For procurement, the date on which, for the award referred to by the action being reported if all potential pre-determined or pre-negotiated options were exercised, awardee effort is completed or the award is otherwise ended. Administrative actions related to this award may continue to occur after this date. This date does not apply to procurement indefinite delivery vehicles under which definitive orders may be awarded.
29	Ordering Period End Date	For procurement, the date on which, for the award referred to by the action being reported, no additional orders referring to it may be placed. This date applies only to procurement indefinite delivery vehicles (such as indefinite delivery contracts or blanket purchase agreements). Administrative actions related to this award may continue to occur after this date. The period of performance end dates for procurement orders issued under the indefinite delivery vehicle may extend beyond this date.
30	Primary Place of Performance Address	The name of the city where the predominant performance of the award will be accomplished.
31	Primary Place of Performance Congressional District	U.S. Congressional district where the predominant performance of the award will be accomplished.
32	Primary Place of Performance Country Code	Country code where the predominant performance of the award will be accomplished.

APPENDIX G – GOVERNMENT-WIDE DATA ELEMENT DEFINITIONS

DE #	Data Element Name	Definition
33	Primary Place of Performance Country Name	Name of the country represented by the country code where the predominant performance of the award will be accomplished.
34	Award ID Number	The unique identifier of the specific award being reported.
35	Record Type	Code indicating whether an action is an aggregate record, a non-aggregate record, or a non-aggregate record to an individual recipient.
36	Action Type	Description (and corresponding code) that provides information on any changes made to the Federal prime award. There are typically multiple actions for each award.
37	Business Types	A collection of indicators of different types of recipients based on socio-economic status and organization / business areas.
38	Funding Agency Name	Name of the department or establishment of the Government that provided the preponderance of the funds for an award and/or individual transactions related to an award.
39	Funding Agency Code	The 3-digit Common Government-wide Accounting Classification 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.
40	Funding Sub Tier Agency Name	Name of the level 2 organization that provided the preponderance of the funds obligated by this transaction.
41	Funding Sub Tier Agency Code	Identifier of the level 2 organization that provided the preponderance of the funds obligated by this transaction.
42	Funding Office Name	Name of the level “n” organization that provided the preponderance of the funds obligated by this transaction.
43	Funding Office Code	Identifier of the level “n” organization that provided the preponderance of the funds obligated by this transaction.
44	Awarding Agency Name	The name associated with a department or establishment of the Government as used in the Treasury Appropriation Fund Symbol (TAFS).
45	Awarding Agency Code	A department or establishment of the Government as used in the TAFS.
46	Awarding Sub Tier Agency Name	Name of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.
47	Awarding Sub Tier Agency Code	Identifier of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.
48	Awarding Office Name	Name of the level n organization that awarded, executed or is otherwise responsible for the transaction.
49	Awarding Office Code	Identifier of the level n organization that awarded, executed or is otherwise responsible for the transaction.
50	Object Class	Categories in a classification system that presents obligations by the items or services purchased by the Federal Government. Each specific object class is defined in OMB Circular A-11 § 83.6. (Defined in OMB Circular A-11)
51	Appropriations Account	The basic unit of an appropriation generally reflecting each unnumbered paragraph in an appropriation act. An appropriation account typically encompasses a number of activities or projects and may be subject to restrictions or conditions applicable to only the account, the

APPENDIX G – GOVERNMENT-WIDE DATA ELEMENT DEFINITIONS

DE #	Data Element Name	Definition
		appropriation act, titles within an appropriation act, other appropriation acts, or the Government as a whole. An appropriations account is represented by a TAFS created by Treasury in consultation with OMB. (Defined in OMB Circular A-11)
52	Budget Authority Appropriated	A provision of law (not necessarily in an appropriations act) authorizing an account to incur obligations and to make outlays for a given purpose. Usually, but not always, an appropriation provides budget authority. (Defined in OMB Circular A-11)
53	Obligation	Obligation means a legally binding agreement that will result in outlays, immediately or in the future. When you place an order, sign a contract, award a grant, purchase a service, or take other actions that require the Government to make payments to the public or from one Government account to another, you incur an obligation. It is a violation of the Antideficiency Act (31 US Code (U.S.C) § 1341(a)) to involve the Federal Government in a contract or obligation for payment of money before an appropriation is made, unless authorized by law. This means you cannot incur obligations in a vacuum; you incur an obligation against budget authority in a Treasury account that belongs to your agency. It is a violation of the 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. Additional detail is provided in OMB Circular A11.
54	Unobligated Balance	Unobligated balance means the cumulative amount of budget authority that remains available for obligation under law in unexpired accounts at a point in time. The term “expired balances available for adjustment only” refers to unobligated amounts in expired accounts. Additional detail is provided in OMB Circular A-11.
55	Other Budgetary Resources	New borrowing authority, contract authority, and spending authority from offsetting collections provided by Congress in an appropriations act or other legislation, or unobligated balances of budgetary resources made available in previous legislation, to incur obligations and to make outlays. (Defined in OMB Circular A-11)
56	Program Activity	A specific activity or project as listed in the program and financing schedules of the annual budget of the United States Government. (Defined in OMB Circular A-11)

APPENDIX G – GOVERNMENT-WIDE DATA ELEMENT DEFINITIONS

DE #	Data Element Name	Definition
57	Outlay	Payments made to liquidate an obligation (other than the repayment of debt principal or other disbursements that are “means of financing” transactions). Outlays generally are equal 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)
163	National Interest Action	A code that represents the national interest for which the contract is created.
430	Disaster Emergency Fund Code	A code used to track appropriations classified as disaster or emergency. (Defined in OMB M-18-08)

Source: Council of the Inspectors General on Integrity and Efficiency Federal Audit Executive Council Inspectors General Guide to Compliance Under the DATA Act, Attachments 1 and 2, unless otherwise noted.

APPENDIX H – GOVERNMENT-WIDE STANDARD FINANCIAL DATA ELEMENTS FILE PRESENCE

#	Data Element (DE) Name	File A	File B	File C	File D1	File D2	File E	File F
DE 1	Awardee/Recipient Legal Entity Name				•	•		
DE 2	Awardee/Recipient Unique Identifier				•	•		
DE 3	Ultimate Parent Unique Identifier				•	•		
DE 4	Ultimate Parent Legal Entity Name				•	•		
DE 5	Legal Entity Address				•	•		
DE 6	Legal Entity Congressional District				•	•		
DE 7	Legal Entity Country Code				•	•		
DE 8	Legal Entity Country Name				•	•		
DE 9	Highly Compensated Officer Name						•	•
DE 10	Highly Compensated Officer Total Compensation						•	•
DE 11	Amount of Award					•		
DE 12	Non-Federal Funding Amount					•		
DE 13	Federal Action Obligation				•	•		
DE 14	Current Total Value of Award				•			
DE 15	Potential Total Value of Award				•			
DE 16	Award Type				•	•		
DE 17	North American Industrial Classification System Code				•			
DE 18	North American Industrial Classification System Description				•			
DE 19	Catalog of Federal Domestic Assistance Number					•		
DE 20	Catalog of Federal Domestic Assistance Title					•		
DE 21	Treasury Account Symbol	Included with Data Element #51						
DE 22	Award Description				•	•		
DE 23	Award Modification / Amendment Number				•	•		
DE 24	Parent Award ID Number			•	•			
DE 25	Action Date				•	•		
DE 26	Period of Performance Start Date				•	•		
DE 27	Period of Performance Current End Date				•	•		
DE 28	Period of Performance Potential End Date				•			
DE 29	Ordering Period End Date				•			
DE 30	Primary Place of Performance Address				•	•		
DE 31	Primary Place of Performance Congressional District				•	•		
DE 32	Primary Place of Performance Country Code				•	•		
DE 33	Primary Place of Performance Country Name				•	•		
DE 34	Award ID Number			•	•	•		
DE 35	Record Type					•		
DE 36	Action Type				•	•		
DE 37	Business Types					•		
DE 38	Funding Agency Name				•	•		

APPENDIX H – GOVERNMENT-WIDE STANDARD FINANCIAL DATA ELEMENTS FILE PRESENCE

#	Data Element (DE) Name	File A	File B	File C	File D1	File D2	File E	File F
DE 39	Funding Agency Code				•	•		
DE 40	Funding Sub Tier Agency Name				•	•		
DE 41	Funding Sub Tier Agency Code				•	•		
DE 42	Funding Office Name				•	•		
DE 43	Funding Office Code				•	•		
DE 44	Awarding Agency Name				•	•		
DE 45	Awarding Agency Code				•	•		
DE 46	Awarding Sub Tier Agency Name				•	•		
DE 47	Awarding Sub Tier Agency Code				•	•		
DE 48	Awarding Office Name				•	•		
DE 49	Awarding Office Code				•	•		
DE 50	Object Class		•	•				
DE 51	Appropriations Account	•	•	•				
DE 52	Budget Authority Appropriated	•						
DE 53	Obligation	•	•	•				
DE 54	Unobligated Balance	•	•	•				
DE 55	Other Budgetary Resources	•						
DE 56	Program Activity		•	•				
DE 57	Outlay	•	•	•				
DE 163	National Interest Action				•			
DE 430	Disaster Emergency Fund Code		•	•				

Source: Council of the Inspectors General on Integrity and Efficiency Federal Audit Executive Council Inspectors General Guide to Compliance Under the DATA Act, Appendix 4.

APPENDIX I – QUALITY SCORECARD

US African Development Foundation				Maximum Points Possible (no COVID-19 Outlays)
FY 2021 Quarter 1 DATA Act Quality Scorecard				
	Criteria	Score (Procurement Awards Only)	Adjusted Score ⁴¹	
Non-Statistical	Timeliness of Agency Submission	5.0	5.0	5.0
	Completeness of Summary Level Data (Files A & B)	13.0	13.0	13.0
	Suitability of File C for Sample Selection	10.4	2.4	13.0
	Record-Level Linkages (Files C & D1/D2)	9.0	2.1	9.0
	COVID-19 Outlay Testing Non-Statistical Sample	No COVID-19 Funding	No COVID-19 Funding	0.0
Statistical	Completeness	15.0	3.4	15.0
	Accuracy	29.6	6.8	30.0
	Timeliness	15.0	3.4	15.0
Quality Score	Lower	97.022	36.089	100.0

Source: Auditor generated based on the results of testing using the Council of the Inspectors General on Integrity and Efficiency Federal Audit Executive Council Inspectors General Guide to Compliance Under the DATA Act, Quality Scorecard, Attachment 4.

⁴¹ See Overall Determination of Quality section of this report for further information about our quality score adjustment.

APPENDIX J – MANAGEMENT RESPONSE



November 4, 2021

Alvin Brown
Deputy Assistant Inspector General for Audit
Office of Inspector General
United States Agency for International Development
1300 Pennsylvania Avenue, NW
Washington, DC 20523

Dear Mr. Brown,

We are providing this letter in response to the recommendations provided by the independent certified public accounting firm of Williams, Adley & Company-DC LLP (Williams Adley). The Office of Inspector General (OIG) awarded the contract for the U.S. African Development Foundation's (USADF) fiscal year (FY) 2021 Digital Accountability and Transparency Act of 2014 (DATA Act) audit to Williams Adley.

Summary from Williams, Adley & Company-DC, LLP

Internal Control over DATA Act Submission

We obtained an understanding of internal control designed and implemented by USADF as it relates to its FY 2021, first quarter DATA Act submission. USADF relies on a federal shared service provider, the Administrative Resource Center (ARC), to perform key functions related to DATA Act file submission and certification.

We interviewed USADF and ARC personnel to obtain an understanding of USADF and ARC's process for reconciliation, validation, and certification of FY 2021, first quarter spending data submitted for publication in USAspending.gov. ARC provides USADF a package to review and assist in the facilitation of the reconciliation of differences. This package includes Broker warnings, DATA Act spending activity reports, and an Agency Certification Statement.

The Agency Certification Statement is a Microsoft Word document that outlines what the USADF Senior Accountable Official (SAO) is certifying and provides an opportunity for the SAO to review the quality of the individual files with any exceptions the SAO is aware of. ARC will then upload the data, input any qualifications, and certify on behalf of USADF in the Broker. We reviewed the SAO's certification for FY 2021, first quarter spending data, and noted that it did not disclose any data limitations or qualifications. We also requested USADF's Data Quality Plan

APPENDIX J – MANAGEMENT RESPONSE

(DQP) and noted that at the time of our fieldwork, USADF did not have a DQP, as required by OMB Circular A-123, Appendix A.

Finding 1 - USADF Does not have a Data Quality Plan

Starting in FY 2019, OMB Circular A-123, Appendix A, established that agencies must develop a DQP to identify a control structure tailored to address identified risks. Quarterly certifications by the SAO should be based on the considerations of the agency's DQP. As of our fieldwork date, USADF did not have a finalized DQP. This is because USADF did not prioritize the preparation of the DQP in the timeframe required by the criteria. Not having a DQP could reduce the quality of the data being submitted for publication in [USAspending.gov](https://www.usaspending.gov). In addition, without a DQP, the agency's SAO does not have the proper basis upon which to base their quarterly certification.

Recommendation

1. Develop and maintain a Data Quality Plan that meets the requirements of OMB Circular A-123.
2. Develop and implement a plan to ensure the Senior Accountable Official bases certification on consideration of the Data Quality Plan and internal controls documented in the plan.

Management's Response

1. USADF concurs with recommendation as presented by Williams Adley. USADF is knowledgeable of the requirement in OMB Circular A-123 to establish a DQP. In response to this recommendation, as of November 4, 2021, USADF has drafted a DQP and has forwarded the draft to Williams Adley. USADF anticipates finalizing the DQP by December 31, 2021.
2. USADF concurs with this recommendation. Upon completion of USADF's DQP on 12/31/2021, our SAO will implement the plan in certification of the FY 2022 Quarter 1 data. USADF anticipates submitting the FY22 Q1 data no later than January 31, 2022.

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 Standard Form 133 Report on Budget Execution; (2) the totals and Treasury account symbols identified in File A matched File B; and (3) all object class codes from File B matched codes defined in Section 83 of OMB Circular Number A-11.

Results of Linkages from File C to Files B/D1/D2 We tested the linkages between: File C to File B by Treasury Account Symbol (TAS), object class, and program activity; the linkages between File C to File D1 by both the Procurement Instrument Identifier and Parent Award Identifier. All the TAS, object class, and program activity data elements from File C existed in File B.

APPENDIX J – MANAGEMENT RESPONSE

We tested the linkages between File C to File D1 by both the Procurement Instrument Identifier and Parent Award ID. We determined that all procurement awards in File C were present in File D1 and vis versa. Based on our test results, the overall linkages from File C to File D1 worked properly.

USADF’s File C and File D2 did not contain any financial assistance awards, as described in finding 2 below:

Finding 2 - USADF Financial Assistance Awards were not Submitted

OMB Memorandum 15-1228 requires agencies to submit information on all financial assistance and prime awards greater than the micro-purchase threshold. During FY 2021, first quarter, USADF issued 64 financial assistance awards and amendments totaling \$5,079,709. However, USADF did not report these awards on its File C or File D2 for publication in [USAspending.gov](https://www.usaspending.gov). USADF’s SAO did not note the exclusion of financial assistance awards in their certification.

USADF’s current grants management system is not set up to produce a proper financial assistance award number that would allow submission of financial assistance awards into the DATA Act Broker. USADF is working with the vendor to correct the issue; however as of the date of our fieldwork, that had not been completed.

OMB Memorandum 15-12 states:

“Currently, pursuant to FFATA, Federal agencies report, at least bi-weekly, transactions related to prime awards \$25,000 or greater. Agencies will be required to submit specific programmatic information about all financial assistance and procurement prime awards greater than the micropurchase threshold (as defined by Federal Acquisition Regulations 2.101) to [USAspending.gov](https://www.usaspending.gov) within two years of the date of this Memorandum. Agencies currently report all procurement awards above the micropurchase threshold to FPDS-NG, which are made available via [USAspending.gov](https://www.usaspending.gov), in accordance with current policy.”

Not including financial assistance awards in its DATA Act submission files reduces transparency and limits the usefulness of the information available on the [USAspending.gov](https://www.usaspending.gov) website.

Recommendations

3. Complete system changes or migration to permit the submission of financial assistance award data.
4. Begin submitting financial assistance award data into FABS and its File C.

Management’s Response

3. USADF concurs with the finding and recognizes the challenges of not reporting all agency financial assistance data into [USAspending.gov](https://www.usaspending.gov). At the time of audit, USADF’s grant management system (GISEL) did not have the ability to assign a Federal Award identification Number (FAIN) to its financial assistance grants

APPENDIX J – MANAGEMENT RESPONSE

which prevented USADF from submitting all financial assistance award data via USASpending.gov. In April 2021, USADF successfully corrected this issue and began assigning FAIN numbers to all USADF’s financial assistance awards that started on or after May 1, 2021. The successful system change will allow submission of USADF financial assistance award data. As of November 4, 2021, USADF has provided system generated reports to Williams Adley as evidence to the FAIN number correction.

4. USADF acknowledges this recommendation from Williams Adley to submit financial assistance award data into FABS and its File C and will comply. Beginning FY 2022 Quarter 1, USADF will report all financial assistance award data and File C into USASpending.gov. Anticipated submission by January 31, 2022. Using FY21 Q3 data, USADF began conducting test submissions in USASpending.gov in August of 2021. As of November 4, 2021, USADF is still refining the data quality to ensure that all data points required in FABS pass edit errors. USADF anticipates correcting all edit errors and complete testing by December 31, 2021.

Sincerely,



Elisabeth Feleke

Acting President and CEO

APPENDIX K – ACRONYMS

ARC	Department of Treasury, Bureau of Fiscal Service, Administrative Resource Center
Broker	Department of Treasury DATA Act Broker
CARES Act	Coronavirus Aid, Relief, and Economic Security Act of 2020
CIGIE	Council of the Inspectors General on Integrity and Efficiency
COVID-19	Coronavirus Disease 2019
DAIMS	DATA Act Information Model Schema
DATA Act	Digital Accountability and Transparency Act of 2014
DE	Data Element
DQP	Data Quality Plan
FABS	Financial Assistance Broker System
FAEC	Federal Audit Executive Council
FPDS-NG	Federal Procurement Data System - Next Generation
FFATA	Federal Funding Accountability and Transparency Act of 2006
FSRS	FFATA Sub-award Reporting System
FY	Fiscal Year
GAO	Government Accountability Office
IG	Inspector General
NAICS	North American Industry Classification System
OMB	Office of Management and Budget
Oracle	Oracle Federal Financials
SAM	System for Award Management
SAO	Senior Accountable Official
SOC	Service Organization Controls
TAS	Treasury Account Symbol
Treasury	Department of Treasury
USADF	United States African Development Foundation