

USDA Component Agency Quarterly DATA Act Reporting Assurance Statement

Agencies are responsible for providing reasonable assurance that their agency's internal controls support the reliability and validity of the agency account-level and award-level data reported per DATA Act¹ to USAspending.gov. An assurance is a statement of accountability to confirm an agency's efforts supporting data quality.

Statements of Assurance

- The agency provides assurance that data integrity processes and controls align with A-123 and are in place for all reported data. This includes agency financial systems, award management systems, and procurement data reported to FPDS-NG.²
- The agency provides assurance that the FAIN or PIID is recorded for award transactions in the Agency General Ledgers, FMMI as well as CORE and PLAS for FSA and RD, respectively.
- The agency provides assurance that reported recipient information in D files match SAM registration details.
- The agency provides assurance that terms and conditions are in place requiring Prime Awardees to report accurate and complete information to SAM for File E and FSRs for File F.
- The agency acknowledges data quality assurances by the General Services Administration in SAM entity registrations and FSRs Subaward records, for Files E and F, respectively.
- The agency acknowledges that proper, common linkages are in place to ensure Files A – F data are in alignment. Linkages include:
 - Recipient Unique Identifier, currently known as DUNS number, linking D files to File E.
 - Award Numbers (FAIN/PIID) linking D files to Files C and F.
 - Award Numbers and Award Amounts in D files reasonably comport to awards and award amounts reported in File C.
 - Financial data in File A comports with quarterly SF133 and File B data per Treasury Account Identifier (TAS).
- The DATA Act SAO is to provide, on a quarterly basis³, reasonable assurance that their agency's internal controls support the reliability and validity of the agency account-level and award-level data reported to USAspending.gov.

As Senior Accountable Official for <AGENCY NAME>, I confirm the above Statements of Assurance, in line with OMB Memorandum 17-04 (Appendix A), and provide assurance that the DATA Act data submitted for the period of (Month, Day, Year) through (Month, Day, Year)⁴ complies with the Treasury and Office of Management and Budget DATA Act requirements.

The following are known issues impacting the Agency's completeness of DATA Act data⁵.

1. _____

2. _____

(Signature)

(Date)

(Typed Name)

(Title/Agency/Division)

¹ Digital Accountability and Transparency Act of 2014 (DATA Act) (P.L. 113-101)

² Please refer to Appendix A for details on authoritative sources of data.

³ Please see Appendix C for DATA Act General Quarterly Reporting Schedule

⁴ This represents the most recent quarter of the Fiscal Year.

⁵ Please see Appendix B for standard language provided by OMB for certain known data issues.

APPENDIX A⁶ - Assurances for Each DATA Act File Submitted

DATA Act File	Authoritative Source (consistent with MPM 2016-03 and regulation)	Existing Assurances or Internal Controls over Authoritative Source Data (Pre-DATA Act)	DATA Act SAO Assurance Required
A: Appropriations Account	The SF-133 Report on Budget Execution and Budgetary Resources derived from Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS) data	<p>Pursuant to A-136, the reporting agency must reconcile 3rd Quarter and year-end SF-133 data to their Statement of Budgetary Resources (SBR).</p> <p>Year-end data are audited financial data which are subject to management assurances of internal controls over reporting under A-123.</p> <p>Pursuant to OMB Circular No. A-11 (A-11) Section 130.2, for Executive branch agencies, agencies must report all Treasury Appropriation Fund Symbols (TAFSs) in each GTAS reporting window.</p>	<p>The reporting objective is that the data reported in File A match the authoritative source (i.e., SF-133) and that all TAS are reported.</p> <p>To increase the likelihood that this objective will be met, the agency SAO will provide assurance that data integrity processes and controls are in place and align with A-123. These assurances must be made on a quarterly basis and should leverage the existing processes and other assurances listed in the column "Existing Assurances or Internal Controls over Authoritative Source Data."</p>

⁶ From OMB Memorandum M 17-04: <https://www.whitehouse.gov/sites/whitehouse.gov/files/omb/memoranda/2017/m-17-04.pdf>

DATA Act File	Authoritative Source (consistent with MPM 2016-03 and regulation)	Existing Assurances or Internal Controls over Authoritative Source Data (Pre-DATA Act)	DATA Act SAO Assurance Required
B: Object Class and Program Activity	The SF-133 Report on Budget Execution and Budgetary Resources derived from Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS) data	<p>Pursuant to A-136, the reporting agency must reconcile 3rd Quarter and year-end SF-133 to their Statement of Budgetary Resources (SBR).</p> <p>Year-end data are audited financial data which are subject to management assurances of internal controls over reporting under A-123.</p> <p>The Program Activity names and codes are embedded in the President's Budget, not a separate list that can be used for validation. Consequently, there is no current validation that the names and codes match the list.</p> <p>DATA Act Broker will validate against the list of Object Class codes in A-11.</p>	<p>The reporting objective is that the total amount reported in File B matches the authoritative source (i.e., SF-133) and that Program Activity and Object Class Codes are reported based on the President's Budget as executed¹¹ and A-11 respectively.</p> <p>To increase the likelihood that this objective will be met, the agency SAO will provide assurance that data integrity processes and controls are in place and align with A-123. These assurances must be made on a quarterly basis and should leverage the existing processes and other assurances listed in the column "Existing Assurances or Internal Controls over Authoritative Source Data."</p>
C: Award Financial	Financial Systems	Year-end data are audited financial data. All financial data, including the obligations reported in this file, are subject to management assurances under A-123.	The reporting objective is that data reported in File C match the authoritative source (i.e., agency financial systems).

¹¹ A-11 Section 82.S (a) contains information about how program activities should be created, and provides that agencies obtain OMB approval for any changes in activity structure. If for any reason, such as funding changes made during the appropriations process, an agency needs to change their program activities in the current fiscal year, such changes should be coordinated through their OMB Resource Management Office. In the future, corresponding validations for program activity in the DATA Act Broker may be implemented.

DATA Act File	Authoritative Source (consistent with MPM 2016-03 and regulation)	Existing Assurances or Internal Controls over Authoritative Source Data (Pre-DATA Act)	DATA Act SAO Assurance Required
			<p>To increase the likelihood that this objective will be met, the agency SAO shall provide assurance that data integrity processes and controls are in place and align with A-123. These assurances must be made on a quarterly basis and should leverage the existing processes and other assurances listed in the column "Existing Assurances or Internal Controls over Authoritative Source Data."</p>
<p>DI: Procurement Award Attributes</p>	<p>Federal Procurement Data System -Next Generation (FPDS-NG)</p>	<p>Pursuant to the Federal Acquisition Regulation and OMB memoranda beginning in 2009,¹² agencies are required to submit an annual FPDS-NG Data Verification and Validation Report to OMB and GSA. The report includes assurances over the timeliness and completeness of the data and sampling of the core DATA Act required data elements, comparing contract files to FPDS-NG.</p>	<p>The reporting objective is that for data reported pursuant to FFATA (P.L. 109-282) as amended by the DATA Act (P.L. 113-101), they are sourced from and match FPDS-NG at the time of quarterly reporting.</p> <p>To increase the likelihood that this objective will be met, the agency SAO will rely on internal controls (A-123) based on FAR required verification and validation for the assurance over Federal procurement awards.</p>

¹² Relevant OMB memoranda can be found at: https://www.whitehouse.gov/omb/procurement_index_pro_data

DATA Act File	Authoritative Source (consistent with MPM 2016-03 and regulation)	Existing Assurances or Internal Controls over Authoritative Source Data (Pre-DATA Act)	DATA Act SAO Assurance Required
D2: Financial Assistance Award Attributes	Agency Management Systems/Files (for award description, award title, etc.) Financial Assistance Awardee data in SAM at the time of award (for prime financial assistance awardee information)	<p>No current certification or assurance process performed by agencies. OMB is reviewing opportunities to enhance assurances over this data.</p> <p>Agencies may also leverage the data validations included in the Award Submission Portal as a control that their data follows the standard format.</p> <p>For entities required to register in SAM or otherwise registered, a validation of key data is performed to assure for the purposes of SAM data quality that the entity registration data are accurate. Agencies may leverage this existing validation as a control over the data submitted to SAM.</p>	<p>The reporting objective is that data reported in File D2 match the authoritative source (i.e., agency award management systems) for award-level data and the authoritative source (i.e., SAM) at the time of the award for prime awardee information.</p> <p>To increase the likelihood that this objective will be met, the agency SAO will provide assurance that data integrity processes and controls are in place and align with A-123. These assurances must be made on a quarterly basis and should leverage the existing processes and other assurances listed in the column "Existing Assurances or Internal Controls over Authoritative Source Data."</p>
E: Highly Compensated Officer Data	SAM ¹³	Contracts and financial assistance awards ¹⁴ contain terms and conditions requiring reporting of executive compensation.	Agencies will be able to leverage assurances based on the internal controls of the system owner, the General Services Administration

¹³ Not all award recipients are required to register in SAM. Controls and assurances associated with SAM data are not expected to be applied to recipients who are exempt from SAM registration or who are not required to register.

¹⁴ At the time this Memorandum was issued, 2CFR 170 only required agencies to include this term and condition on grants and cooperative agreements. In the future, this requirement may be expanded to include loans and other forms of financial assistance.

DATA Act File	Authoritative Source (consistent with MPM 2016-03 and regulation)	Existing Assurances or Internal Controls over Authoritative Source Data (Pre-DATA Act)	DATA Act SAO Assurance Required
		<p>For procurement, OMB guidance of May 2011, requires agency Senior Procurement Executives to certify that agency policies, procedures, and internal controls include reviews of contractor data to assess compliance and completeness. Contractual remedies exist to address any gaps.</p>	<p>(GSA) in accordance with A-123. In addition, for procurement-related awards, agencies will leverage the existing OMB guidance on subaward data quality.</p>
F: Subaward Attributes	FSRS	<p>Contracts and financial assistance awards¹⁴ contain terms and conditions requiring reporting of executive compensation. For procurement, OMB guidance of May 2011, requires agency Senior Procurement Executives to certify that agency policies, procedures, and internal controls include reviews of contractor data to assess compliance and completeness. Contractual remedies exist to address any gaps.</p>	<p>Agencies will be able to leverage assurances based on the internal controls of the system owner, GSA, in accordance with A-123. OMB is reviewing mechanisms to further enhance assurances over these data for financial assistance awards. In addition, for procurement-related awards, agencies will leverage the existing OMB guidance on subaward data quality.</p>

Appendix B: DATA Act Assurances

Agencies must provide explanations for any anomalous or unreported data. The following language from OMB may be used for the instances described below that pertain to your agency's data.

Certification Language

Pursuant to Office of Management and Budget (OMB) Memoranda MPM 2016-03 and M-17-04, agencies must provide a quarterly assurance that their agency's internal controls support the reliability and validity of the agency account-level and award-level data reported for display on USAspending.gov. In order to give agencies the opportunity to explain to the public known issues that may affect the timeliness, accuracy, or completeness of their data, or to highlight where their submissions go beyond current requirements, agencies may submit additional information with their data submission. Based on agency feedback on these known circumstances that will affect data submissions, OMB has developed several standard statements agencies may use to consistently explain circumstances affecting multiple agencies.

Instructions: The following statements provide information on the different issues that may affect timeliness, accuracy and completeness of agency data submissions. These are known circumstances that affect multiple agencies government-wide. Agencies may use the following statements where applicable.

Timing Issues

Agency submissions for the DATA Act pull data from multiple sources. Each of these sources has a different frequency for updating the relevant data to USAspending.gov. These timing differences can result in data being displayed at different intervals throughout the quarter, at times resulting in potential delays in awards matching appropriations account-level data.

Data Completeness

Award ID Linkage As required in OMB Memorandum M-15-12 on DATA Act reporting to USAspending.gov, agencies must link their financial account data to their the award data using a Federal award ID as of January 1, 2017. For data submitted prior to that date, award data may not be linked to financial account data.

Missing Awards

Agencies are not required by statute or policy to report awards below the micro-purchase threshold (as defined by FAR 2.101) or any classified, sensitive, or personally identifiable information.

Optional Data Some agencies have chosen to provide optional data elements not required when it is beneficial to their own recordkeeping or reporting purposes, or to pilot possible areas of expanded reporting capability.

Financing Accounts & Program Accounts for Credit

Credit program financing account activity is not required to be reported under the DATA Act and, as a result, award information for certain contract costs paid out of those accounts will not appear to be directly linked to account data. Funding for these costs is reflected in the program account, per the Federal Credit Reform Act, as outlined in Section 185 of OMB Circular A-11.

Appendix B: DATA Act Assurances

USDA Known Issues

Financial Statement Data Warehouse (FSDW) Top-side Adjustments

Due to timing differences at month-end close, top-side adjustments are required in the Financial Statement Data Warehouse (FSDW) to complete Governmentwide Treasury Account Symbol Adjusted Trial Balance (GTAS) Reporting. The majority of these differences are related to Fund Balance With Treasury and have budgetary impact which now requires budget object classes (BOC) for DATA Act Reporting. The FSDW does not have a BOC field. For yearend reporting, these entries are required to be entered into the core accounting system. They are entered using BOC 2599. To be consistent with current practice at yearend, these adjustments are being categorized under BOC 2599 for Data Act Reporting.

Smartpay Fleet Card/Purchase Transactions

OMB's policy on recording procurement transactions over \$3,500⁷ will need to be reported in the Federal Procurement Data System (FPDS) per the FAR (4.606, 13, etc) as a contract action. In this event, anything under \$3,500 will not inherit a PIID match, causing a failed File C record. SMARTPay Fleet Card transactions under \$2,500 will also fail the File C record. OMB is working with the GSA team on options for including the PIID in the payment records under the threshold to capture activity/transactions at the time the interface occurs in the financial system.

Prompt Payment Interest Payments

Interest payments reported in the File C submission are not reported in the D1 file; showing financial transaction discrepancies. Prompt Payment Interest payments are not recorded in the FPDS because they are payments and not contracts obligations. For this reason, the File C and D1 will not be parallel. OMB is working to clarify the requirements on how to record Prompt Payment Interest Payments.

Treasury Clearing Documents

There is an issue with the C File Error Report where Treasury Clearing Documents are showing up as errors. These documents will be removed from the error report by August 2018.

⁷ As of April 18, 2018, the Micro purchase Threshold was raised to \$10,000. For quarter 2, this does not apply.