

# USDA DATA ACT DATA QUALITY PLAN

March 2022

DATA Act Data  
Quality Plan

# Contents

I.	Introduction.....	4
II.	DATA Act Governance Structure .....	7
A.	Roles and Responsibilities .....	7
III.	Broker .....	9
A.	Description/Introduction.....	9
B.	Control Activities .....	10
IV.	Data Quality Framework .....	11
A.	Governance Structure .....	11
B.	Data Quality.....	12
1.	Define Data Quality .....	13
2.	Determine Materiality and Risk Tolerance.....	18
3.	Reporting Burden Thresholds.....	19
4.	DATA Act Certification Compliance Chart .....	20
5.	Establish a Quality Baseline .....	21
6.	Develop an Assessment Plan .....	22
7.	Address Gaps .....	26
8.	Execute Assessment Plan .....	26
9.	Continuous Monitoring .....	26
V.	File Descriptions .....	27
VI.	Provide Assurance and Implement Corrective Actions .....	31
VII.	Appendices .....	32
A.	Appendix A: DATA Act Governance Charter.....	32
B.	Appendix B: POC Charter .....	43
C.	Appendix C: Data Quality Standard Test Steps.....	45
D.	Appendix E: Key Elements .....	54
E.	Attestation Letters.....	56
F.	Assurance Statement for Agency or Staff Office .....	57
G.	Glossary .....	59

## Previous Change History

Version	Date	Author	Comment
Original	09/2019	LaShawn Lover	Final September 2019
Update V1	03/2021	LaShawn Lover, Tyson Whitney	<p>Corrections and updates:</p> <ul style="list-style-type: none"> <li>• Added <a href="#">Appendix C</a> Test Steps.</li> <li>• <a href="#">Assessment Plan Section</a> updated</li> <li>• Updates to the <a href="#">Develop an Assessment Plan</a> section</li> <li>• <a href="#">Introduction</a> updated</li> <li>• Appendices updated in <a href="#">Data Quality Framework</a> section</li> <li>• Appendix D: New Annual requirement to confirm all DATA Act reportable systems</li> </ul>
Update V2	May 2021	Fransi Dunagan	<ul style="list-style-type: none"> <li>• Updated Reporting schedule to monthly reporting.</li> <li>• Fixed broken links.</li> </ul>
Update V3	March 2022	Heather Matheson	<ul style="list-style-type: none"> <li>• Corrections and updates</li> <li>• Rearrange content to match the Data Quality Framework</li> <li>• Add Internal Control Information</li> </ul>

# I. Introduction

The Office of Management and Budget (OMB) published [OMB Memorandum 18-16](#) on June 6, 2018 entitled “Appendix A to OMB Circular A-123, Management of Reporting and Data Integrity Risk”. This memorandum calls for a Digital Accountability and Transparency Act (DATA Act) data quality plan, among other requirements. This document provides in-depth look at laws and regulations for Data Act compliance and data quality. The Data Quality Plan also explains in detail the governance, roles, and responsibilities of each agency and staff office. There is also detailed guidance on creating the DATA Act Data Quality Framework/Data Quality Plan required by Memo 18-16 for each Federal agency.

USDA Agencies should ensure they have a governance structure in place to implement and support DATA Act reporting to ensure data quality over the data being reported. The governance structure will differ from agency to agency, according to each agency’s unique needs.

Agencies are encouraged to leverage Enterprise Risk Management (ERM) guidance found in A- 123<sup>1</sup>, Appendix A, and the [GAO Greenbook](#) for internal controls guidance and best practices. It is recommended that agencies pay attention to the data quality in their source systems, identifying errors and/or inconsistencies, and develop a plan to correct them.

OMB’s M-18-16 guidance also requires agencies to establish an annual assurance process for DATA Act reporting which involves having a data quality plan with testing to support a Validation and Verification (V&V) process. Agencies can leverage existing assurance processes that the financial management and procurement communities have in place. The financial assistance community must leverage the Data Quality Standard Test Steps found in [Appendix C](#) as a baseline to establish an Annual Verification and Validation process for financial assistance. The relevant details are addressed under the section IV: [Data Quality Framework](#) below and in Appendix C.

This document provides in-depth look at laws and regulations for Data Act compliance and data quality. The Data Quality Plan also explains in detail the governance, roles, and responsibilities of each agency and staff office. There is also detailed guidance on creating the DATA Act Data Quality Framework/Data Quality Plan.

## **DATA Act Overview**

The DATA Act was enacted in May 2014. This Act extends the 2007 Federal Funding accountability and Transparency Act (FFATA) by adding data elements to the FFATA requirements for financial assistance and procurements reporting. The United States Department of Treasury (Treasury) and OMB provide guidance

requiring Federal agencies to collect and compile data in seven files, as listed below. The full dataset is submitted to the Treasury DATA Act Broker (Broker) monthly.

*DATA Act Reporting Objectives - The primary reporting objectives to increase quality over DATA Act reporting compliance include:*

Completeness: The completeness of a quarterly submission is strengthened by the controls USDA has in place to ensure the inclusion of all reportable records, as well as attributes necessary to establish linkage between files, where applicable. Treasury requires that agencies submit all unexpired and expired Treasury Account Symbols (TAS), except for financing accounts, in File A and B, as well as all reportable actions in Files C, D1, and D2.

Please see [Appendix E: Key Elements](#).

Timeliness: Data is considered relevant for decision-making purposes when it is reported in a timely manner. Financial transactions, such as obligations, are subject to the reporting requirements established under OMB Circular A-136, Financial Reporting Requirements.

Likewise, procurement actions are subject to the requirements of the Federal Acquisition Regulations (FAR). USDA will continue to submit financial assistance data to the Financial Assistance Broker Submission (FABS) site twice each month in accordance with [OMB Management Procedures Memorandum 16-03](#).

Accuracy: The data standards set by OMB and Treasury establish the criteria for authoritative source and statutory requirements of each data element. Accuracy relates to the attributes within a record as opposed to the full record in its entirety. Data on USASpending.gov is considered accurate if the data submitted agrees to the data in the source where it was first identified (e.g., agency financial system of record).

<b>File</b>	<b>Description</b>	<b>Submission (To Broker)</b>
File A – Appropriations Account data	Summary financial data	Agency upload to Treasury’s DATA Act Broker Submission portal (DABS)
File B – Object Class/Program Activity/Disaster Emergency Fund (DEFC) data	Summary financial data	Agency upload to DABS
File C – Award Financial data	Detailed financial / award data	Agency upload to DABS
File D1 – Procurement data	Detailed procurement award data	External - Federal Procurement Data System-Next Generation (FPDS-NG)
File D2 – Financial Assistance data	Detailed assistance award data	Agency upload to Treasury’s Financial Assistance Broker Submission portal (FABS)
File E – Additional Awardee Attributes	Awardee/recipient data	External - SAM.gov
File F – Sub-award Attributes	Sub-award data	External - Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS)

Files A, B and C data are submitted monthly. Agencies in FMMI have the files generated on their behalf. Agencies outside of FMMI submit the data to OCFO/Financial Management Service (FMS) monthly.

File D1 data are submitted by agencies as frequently as daily to FPDS-NG. The Broker pulls in data submitted to FPDS-NG at month end for reconciliation purposes.

File D2 data are submitted by agencies to FABS twice monthly for publication on [USAspending.gov](https://www.usaspending.gov). Error records from those submissions are sent back to the agencies for correction and resubmission. The Broker pulls in data submitted to USAspending.gov at month end for reconciliation purposes.

Files E and F data are pulled in from SAM.gov and FSRS.gov, respectively, by the Broker monthly. These data are not maintained in agency systems.

Agencies are responsible for ensuring the accuracy, timeliness and completeness of information submitted to the Broker (files A, B, C, and D2) and to FPDS-NG for D1.

The Treasury DATA Act Program Management Office has a [data information flow model](https://fiscal.treasury.gov/files/data-transparency/daims-information-flow-diagram.pdf) that outlines this process which can be found here: <https://fiscal.treasury.gov/files/data-transparency/daims-information-flow-diagram.pdf>

## II. DATA Act Governance Structure

### Roles and Responsibilities

The USDA Governance components understand and monitor USDA's strategic, operational, financial, and compliance requirements, establishing an alignment with strategic priorities. The areas of responsibility for each governance component are as follows.

- The USDA OCFO is responsible for:
  - Financial system management policy and providing timely, accurate, and reliable information from financial systems;
  - Developing financial statements, cost accounting policy, and financial management budgets;
  - Policy guidance and oversight of the Department's internal controls and management accountability programs and reporting to ensure adequate controls over Department assets;
  - Oversight of the Departmental Working Capital Fund (WCF); and
  - Providing policy guidance and oversight of the travel system, grants management, cash and credit management operations, and other financial management functions.
- The office of the ACFO for Financial Operations provides direction to USDA agencies for financial reporting through the Accounting Policy and Consolidated Reporting Division (APCRD) and the Transparency and Accountability Reporting Division (TARD).
  - The APCRD is responsible for:
    - Developing departmental accounting policies and procedures to comply with Federal Accounting Standards Advisory Board (FASAB) standards and government-wide reporting requirements.
    - Coordinating preparation and audit of the annual USDA consolidated financial statements and data for the government-wide financial report.
    - Representing the department on matters related to these assignments with internal and external organizations.

- Conducting biennial review of charges for things of value.
- The OCFO TARD Division is responsible for:
  - Developing, coordinating, and addressing Federal financial assistance policy.
  - DATA Act reporting, which provides the public with Federal financial assistance and contracts data.
  - Supporting Prize and Competition policy, Federal Travel reporting, publication of the Annual Financial Report, other new financial assistance, and other financial reporting initiatives as they arise.
  - Assuring senior level officials at USDA and within USDA agencies are aware of any new implementation processes and requirements in terms of financial assistance policy.
  - Notifying stakeholders of these new implementation processes and requirements via an official memorandum, signed by the CFO.
- The office of the ACFO for Financial Policy and Planning is responsible for:
  - Establishing and approving component agency programs, policies, standards, systems, techniques and procedures to improve the management and operational efficiency and effectiveness.
  - Developing, and coordinating policy concerning audit, debt, cash, improper payments, and travel management.
  - Providing budget, accounting, fiscal, and related financial management services.
  - Establishing policies related to the Working Capital Fund.
  - Developing financial management budgets.
  - Establishing policies, standards, techniques, and procedures applicable to all USDA agencies.
- The office of the AFCO for Shared Services – is responsible for:
  - Providing executive leadership and management vision to direct and implement corporate financial information and other delegated systems.
  - Ensuring compliance with external mandates and enhance financial information dissemination and financial accountability.
  - Implementing a comprehensive data warehouse reporting tool which provides real time access to key financial data.
  - Implementing corporate administrative systems strategy.
- FMS has responsibility for USDA's financial management and reporting, administrative payments processing and certification, agency customer support, financial training administration, and related regulatory and Departmental accounting and policy compliance.
  - Customer Account Manager (CAM) serves as a liaison between FMS and TARD to keep both parties apprised the status of fixes, system updates and other matters related to DATA Act reporting that FMS manages.
- The Office of Contract and Procurement (OCP) has responsibility over all USDA Federal Procurement Policy, Procedures and Practices. OCP is responsible to ensure all Federal Acquisitions Regulation (FAR) reporting requirements are met and align with all requirements as outlined in the DATA Act public law as well as subsequent Treasury and OMB guidance. Specific OCP data quality pertains to Federal Procurement Data System - Next Generation (FPDS) accurate, timely and complete (ATC) reporting (File D1).



- The Office of the Inspector General (OIG) conducts audit reviews of OCFO programs and procedures.
- USDA Component Agency Primary POCs are responsible for coordinating communications with SMEs on financial accounting, budget, systems, financial assistance, and procurement matters. The POCs also perform oversight of the component agency's reporting compliance and data reconciliation.
  - Agencies are responsible for ensuring the accuracy, timeliness and completeness of information submitted to the Broker for files A, B, C, and D2 and to FPDS-NG for D1.
- The Department's Senior Accountable Official (SAO) who is the USDA Chief Financial officer or designee, is responsible for the Department's quarterly DATA Act data submission to Treasury. The Department SAO provides assurance on the DATA Act data submission based on the Agency and Staff Office Assurances on their individual DATA Act data.
- Recipients of Federal financial assistance (consistent with terms and conditions of USDA awards, these are entities receiving Federal awards) are required by 2 C.F.R. Parts 25 and 170, and the FAR to submit accurate data to the System for Award Management (SAM) and the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) maintained by GSA. The quality of this data is the legal responsibility of the recipient. GSA provides an assurance statement that the systems are maintained appropriately and can therefore be used for public reporting. USDA has controls in place to verify current registration in SAM upon issuance of the financial assistance award. Pursuant to 2 C.F.R. Part 200.513, USDA is responsible for resolving audit findings, which may indicate if recipients are not complying with their requirements to register or report subawards. USDA is not responsible for certifying the quality of data reported by awardees to GSA and made available on USASpending.gov.

### III. Broker

#### A. Description/Introduction

The Treasury Broker (Broker) was established to collect and validate agencies' DATA Act data that is reportable to USASpending.gov. The Broker is also a tool for agencies to test and submit their data files. The Broker ensures that data is received in the required format and calculated correctly through a series of format and formula checks to the budget and financial data elements submitted by agencies. The Broker will validate Files A, B, and C at the data element level and generate error and warning reports, as appropriate, for viewing and download.

USDA emulates the Broker errors and warnings internally in the USDA DATA Act Repository. Agencies should note any warnings and correct the Repository-generated critical errors. After correcting these critical errors, agencies will upload an updated submission file to the Repository. This error correction and re-upload process will continue until the files pass the Repository validation errors.

In some cases, Agency files submitted to the repository may pass the Repository validations but may have errors after submission to the broker. Broker error files are sent back to the USDA agencies for correction.

The Broker provides key validations against government-wide systems. The Broker:

- Validates Treasury Account Symbols (TAS) and financial elements that link to the SF-133 reports based on the latest information from Treasury's Central Accounting and Reporting System (CARS) and the Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS).
- Employs Program Activity Names and Program Activity Codes provided by OMB in its validations.
- Employs Object Class Codes provided by OMB in its validations.
- Validates Procurement and Financial Assistance data using derivations, such as Assistance Listings and applicant registrations at SAM.gov.
- Imports data from SAM.gov for Files E and F, for subaward and compensation reporting, respectively.

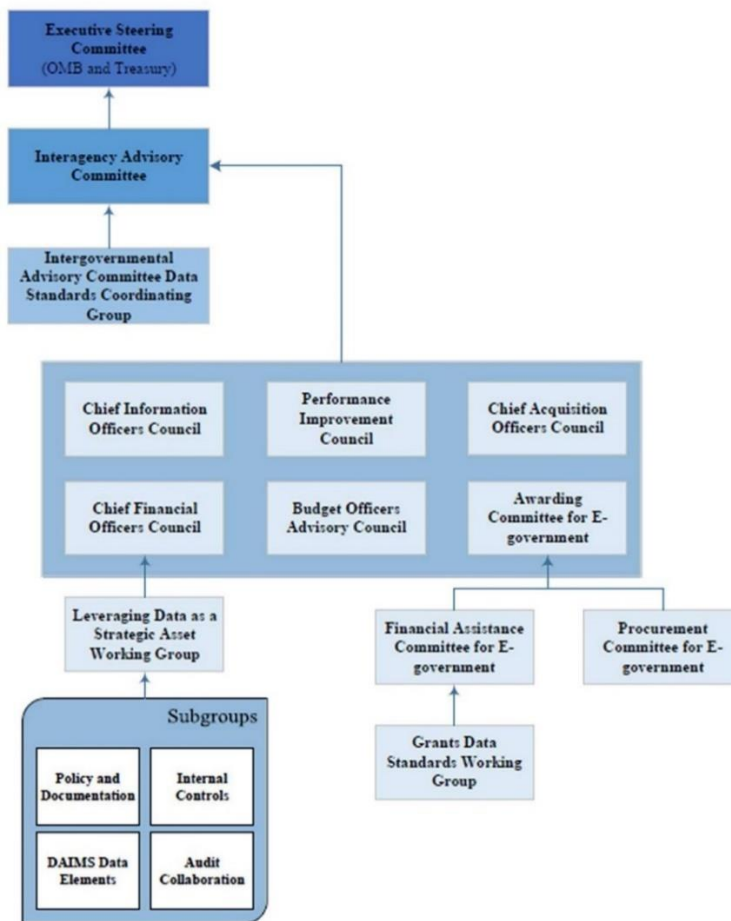
## B. Control Activities

USDA will leverage the government-wide Broker submission system to assist in their review of timely, complete, and accurate transactions in their overall DATA Act reporting governance. The Broker submission system encourages improvements to data quality by flagging warnings and errors that require further review by agencies.

# IV. Data Quality Framework

## A. Governance Structure

The DATA Act bridges multiple federal agency functions such as budget, finance, procurement, and financial assistance. As a result, communication channels that may not have existed in the past were forged to reach reporting compliance. Many of the key stakeholders in this process belong within existing government-wide governance structures, such as the Budget Officers Advisory Council (BOAC), Chief Financial Officers Council (CFOC), Chief Information Officers Council (CIOC), Performance Improvement Council (PIC), and the Award Committee for E-Government (ACE), which covers both financial assistance and procurement-specific sub-groups. These oversight bodies serve as the central voices to ensure accountability, evaluate future initiatives, raise public awareness, and formulate recommendations for improvement respective to their individual missions. Within the overarching hierarchy, each of these groups is under the statutory and standard-setting authority of the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury). A depiction of the relationship among these is shown below.



USDA participates in each of the external councils and committees, where our position enables us to communicate relevant information back to the Department.

Likewise, USDA strives to maintain internal Department-wide accountability and oversight to ensure we are meeting the objective of providing the public with high quality data. The governance structure supporting the Data Quality Framework leverages existing Departmental organizations and processes. USDA has an internal DATA Act governance structure as well. This can be found in the [Governance and Point of Contact Charter in Appendix A](#).

## B. Data Quality

Data quality is a measure of the condition of data based on factors such as accuracy, completeness, consistency, reliability, and timeliness. All data being generated, analyzed, and reported should be held to a high standard. Financial and operational data quality are governed by the Data Quality Act. All agencies are required to develop a process for reviewing information for quality before it is disseminated.

USDA uses Digital Accountability and Transparency Act (DATA Act) reporting as a method of ensuring data quality at its source and throughout its lifecycle of use and dissemination. The USDA framework for data quality sets the stage for USDA to gauge and improve reporting quality.

Operational data and financial data will be assessed the same way through the DATA Act reporting process. In general, key non-financial and financial data elements should have an accuracy rate, determined by the agency, to be deemed within materiality. Key elements which cannot be validated due to missing supporting documentation is considered inaccurate. Each key non-financial data element is reviewed for accuracy.

USDA is an important federal grant-making agency. The Department's agencies have unique, varied and distinctive missions. It is therefore necessary to establish an understanding of the unique nature of the programmatic lines of business. It is also critical in meeting the DATA Act reporting objectives to develop a common agreement on the criteria for ensuring data quality at its source and throughout its lifecycle of use and dissemination. USDA sees these criteria as a framework on which to gauge and improve reporting quality. The cornerstones of this framework are shown in the table below. The cornerstones of USDA's data quality framework are: Define Data Quality, Determine Materiality and Risk Tolerance, Data Quality Plan, Establish a Data Quality Baseline, and Develop a Data Quality Plan.

## Data Quality Framework Table



Each of these cornerstones is detailed further in this section.

### 1. Define Data Quality

Each agency subject or staff office subject to the DATA Act must appoint a Senior Accountable Officer (SAO). The SAO is responsible for providing quarterly assurances that management has used quality data to comply with DATA Act objectives. For USDA, this assurance document communicates reasonable assurance that:

- Data submitted meets the DATA Act reporting objectives;
- Data is generated from the appropriate source systems;
- Data is subjected to existing system and process controls;
- Reportable records are submitted and linked across files, where appropriate, in accordance with the data standards; and
- Key data elements are considered during the annual risk-based assessment of internal control over reporting.

The SAO Assurance is synonymous with their assertion of the quality of the data published on USAspending.gov. USDA's methodology to achieve this data quality definition is broken out in the section below.

As a part of the defining Data Quality, agencies should describe the primary roles and responsibilities of DATA ACT POC staff as it relates to DATA ACT Reporting. Please see template in Data Quality Framework.

#### Authoritative Source System:

Data submitted for publication to USASpending.gov is drawn from the sources identified in Appendix D USDA Source Systems for DATA Act Reporting. The financial systems are required to have the award ID linkage for all awards and modifications (or amendments) to awards made after January 1, 2017. Linkages are based on specifications of the award ID, such as the mandated schematic as defined by the Federal Acquisition Regulation (FAR) for procurement awards and the requirement for uniqueness and length per the DATA Act Information Model Schema (DAIMS) for financial assistance awards. For technical guidance and additional resources related to specific data elements, refer to the [DAIMS](#).

Annually, Agencies and staff offices must verify System Inventory lists, as listed in [Appendix D: Source Systems For DATA Act Reporting](#), to ensure that all source systems are accurately identified and up-to-date for annual Verification and Validation (V&V) validations.

For the systems involved in the process to generate or report the critical data within the significant reports, information technology controls must be assessed. In assessing computer-related controls, the methodology to deploy involves the evaluation of the following:

- General controls at the entity-wide or general support system level.
- General controls as they are applied to the application(s) being examined, such as a payroll, procurement, or loan accounting system.

Application controls, which are the controls over input, processing, and output of data associated with individual application systems.

#### **General Controls**

For key computer systems identified, the general computer controls must be documented. GCCs are the structure, policies, and procedures that apply to an entity's overall computer operations. They create the environment in which application systems and controls operate. Some examples of systems that would fall under general computer controls include Local Area Network (LAN) and Wide Area Network (WAN) network environments, databases, and underlying operating systems (e.g., AIX).

As part of assessing control risk, each agency should make a preliminary assessment of whether computer-related controls are likely to be effective. Controls that are not properly designed or are not operating effectively may indicate weaknesses that are required to be reported. In accordance with GAO standards, general controls should be evaluated using the GAO's Federal Information Systems Controls Audit Manual (FISCAM), which includes the following areas:

- Security Management
- Access Controls
- Configuration Management
- Contingency Planning
- Segregation of Duties
- Business Process Controls
- Interface Controls

### **Application Controls**

Application controls are methods of ensuring that only complete, accurate and valid data is entered and updated in a computer system; that processing accomplishes the correct task; that processing results meet expectations; and that the integrity of data is maintained.

Application controls can be preventive, detective, or corrective. They can also be either automated or manual. Application controls are an additional layer of controls on top of general computer controls.

GAO has published FISCAM as a standard for GCCs. Application controls generally involve ensuring that:

- Data prepared for entry are complete, valid, and reliable.
- Data are converted to an automated form and entered into the application accurately, completely, and timely.
- Data are processed by the application completely and on time, and in accordance with established requirements.
- Output is protected from unauthorized modification or damage and distributed in accordance with prescribed policies.

To ensure that each agency has adequately designed and identified application controls for each relevant process and related system, each application control should map to an information processing objective, as follows:

- **Completeness** – All recorded transactions are accepted by the system only once; duplicate postings are rejected by the system; any transactions that are rejected are addressed and fixed.
- **Accuracy** – Key data elements for transactions that are recorded and input to the computer are correct; changes in standing data are accurately input.
- **Validity** – Transactions are authorized, including the alteration of standing data; transactions are not fictitious, including standing data files; and they relate to the business.

**Restricted Access** – Unauthorized amendments of data are barred from the system; the confidentiality of data is ensured; entity assets are physically protected from theft and misuse; the segregation of duties is ensured. Documentation of these application controls should include in walkthroughs, documented in narratives, written policies and procedures, as well as written memoranda, flowcharts of system configurations and significant processes.

### **Reliance Upon Shared Service Providers**

If an agency's process contains activities or systems conducted by a service organization, agencies should:

- Obtain the System and Organization Controls 1 (SOC1) report which defines the process and system controls that have been implemented by the service organization.
- Identify the Complementary User Entity Controls (CUECs) which are integral to the design and operating effectiveness of the overall control environment. Ensure agencies have CUECs in place.
- If the service organization reports a deficiency, agencies should have mitigating controls in place.
- Ensure a point-of-contact is identified to monitor SOC1 to ensure there are no findings to document.

### *Enterprise Risk Management:*

ERM Committee which consists of the Chief Risk Officer and OPBA are responsible for establishing Enterprise Risk Management (ERM) standards. ERM Committee will communicate to OCFO Internal Controls Division the risks/processes/agencies that should be included in the Internal Controls Over Reporting (ICOR) assessment based on ERM Risk Profile.



OCFO Internal Controls Division is responsible for implementing risks/processes/agencies in the annual assessment provided from ERM Committee, establishing internal controls, and system controls for systems that house DATA Act reportable data. OCFO/ICD will conduct an annual review as required by OMB A-123 Appendix A, for a risk-based approach to system and data controls.

#### Process and System Controls:

OCFO Internal Controls Division (is responsible for establishing Enterprise Risk Management (ERM) standards and system controls for systems that house DATA Act reportable data. OCFO/ICD will conduct reviews as required for a risk-based approach to system and data controls.

#### Reportability and File Linkage:

Reportable records include new awards and modifications (or amendments) to existing awards, as defined by FAR 4.601 for procurement actions and the DATA Act DAIMS for financial assistance. USDA will ensure that the data quality baseline includes an understanding of the level of completeness of our submissions in respect to reportable records.

Record linkages are based on primary key data elements, specific to the nature of data in each file. For example, File A uses the TAS to link to File B, however File B does not directly link to File C without a combination of TAS and Object Class. File C links to the award files (Files D1 and D2) with the award ID and the award files to the recipient files (Files E and F) by Unique Identifying numbers (DUNS or UEI).

#### Key Data Element Review:

The concept that data attributes within a record have varying levels of impact on the overall reporting process is based on one of the early government-wide successes in obtaining assurance over the quality of data published for public consumption. These agency-conducted procedures for procurement are detailed in the 2011 OMB Memorandum, [Improving Federal Procurement Data Quality – Guidance for Annual V&V](#) and cover data testing and self-reporting of the accuracy rate of a subset of FPDS-NG reported data elements on an annual basis.

USDA DATA Act submissions comply with DAIMS display standards, as applicable. USDA aims to create reporting efficiencies by focusing on key components of individual records, similar to methodology in the Annual V&V for procurement.

A list of key data elements that demonstrate quality for presentation to the taxpayer is provided in [Appendix E: Key Elements](#) of this document. Most of these key elements are considered complete, timely, and accurate via their inclusion in existing USDA and oversight control environments. These control environments include, but are not limited to, policy and procedure documentation, reconciliations, testing, audits, and independent reviews.

Additional Elements may be included with those that fall under these criteria if identified as part of the baseline and risk assessment process.

## 2. Determine Materiality and Risk Tolerance

All DATA Act data is subject to USDA internal data validations. Error-free records will be submitted to USAspending.gov via the Broker. Any record that fails the Broker edits is considered a fatal error and will not be reported. All fatal errors identified by Treasury's Broker System must be remediated prior to publication at the Broker. This includes all financial source file variances (File A to GTAS and other cross-file errors). Warnings, which are published at the Broker, are further assessed to determine the appropriate course of action. Warnings are not actionable, but agencies should address them. For example, warning may consist of timing issues with an award and the FMMI obligation for the award. The award transaction was done in April, but the FMMI obligation transaction was done in July. Agencies should work to limit the timing between the award and when the FMMI obligation is created to address those types of warning.

File Owners will refer to the [Compliance Chart](#) to determine the prescribed action and attention paid to each pre-Broker and post-Broker variance. All variances require documentation, at a minimum, in the form of an explanation. In some cases, documentation takes the form of a Risk Acceptance Memo due to limitations such as resources, data availability, or inherent nature of the variance.

Explanations should consider impact to the Department submission, pervasiveness, and critical or sensitive nature of the issue in addition to quantitative factors in the determination of materiality.

Each Federal agency will have unique considerations when establishing materiality. Agencies have a responsibility to determine materiality thresholds as prescribed in Appendix A to OMB Circular No. A-123, Management of Reporting and Data Integrity Risk which states "Management has responsibility for determining the materiality of internal control activities and whether these materiality thresholds align with the level of control activities needed to provide reasonable assurances." USDA agencies must establish thresholds to ensure that all DATA Act data is reported correctly. USDA's qualitative materiality considerations include:

- Is the activity or information considered sensitive to USAspending.gov users, that is, the Congress, the public, influential special interest or stakeholder groups, and interested foreign governments?
- How does the issue affect compliance with the DATA Act?
- How does the issue affect compliance with contracts or financial assistance awards?
- Does the issue heighten the sensitivity of the circumstances surrounding the misstatement (for example, the implications of misstatements involving fraud and possible instances of noncompliance with laws, regulations, or contracts conflicts of interest)?
- Does the issue involve proprietary or sensitive information, such as federal taxpayer information?

### Financial

Each USDA agency should leverage its existing materiality thresholds as established by agency Internal Control offices.

### Non- Financial

In general, key non-financial data elements (See [Appendix E: Key Elements](#)) should have an accuracy rate, determined by the component agency, to be deemed within materiality. Key elements which cannot be validated due to missing supporting documentation must be considered inaccurate. There are exceptions to this, such as derived elements which do not have supporting documentation. Only data elements appropriate for the type of record being validated should be counted in computing the accuracy rate, e.g. "Awardee Name" will always say "Multiple Recipients" when aggregation is required. Each key non-financial data element should be reviewed for accuracy. When satisfactory rates are not achieved, an agency can do additional testing to confirm the results or perform root cause analysis to determine the best corrective course of action.

## 3. Reporting Burden Thresholds

Agencies should weigh low-value activities versus allocating taxpayer dollars to meet core agency mission needs. For DATA Act reporting, relief is provided to agencies to reduce costs and minimize staff hours responding to *de-minimis* discrepancies that do not significantly impact the public's ability to use, trust, or value the financial and award information provided via the submission process.

Discrepancies per transaction of less than a \$1 between File C and D1 or C and D2 are permitted due to rounding and do not count against an agency's accuracy measure. The aggregate of transactions with rounding should be considered when determining materiality.

#### 4. DATA Act Certification Compliance Chart

The following table outlines proscribed materiality thresholds for each of the required DATA Act files:

*DATA Act Certification Compliance Chart*

File Review	Type	Criteria	Action
Crosscheck of financial files <input type="checkbox"/> File A to GTAS/SF-133; <input type="checkbox"/> File A to File B	Financial : File to File	Any fatal errors	<input type="checkbox"/> Requires review and explanation <input type="checkbox"/> Contact process/data owner for remediation or adjustment, if applicable/feasible
Crosscheck of financial files submitted by agencies	Source Files: A – C	Any fatal errors	<input type="checkbox"/> Requires explanation <input type="checkbox"/> Return source file to process owner for remediation, if applicable/feasible
Crosscheck of Award files to Financial files for corresponding Award ID and Obligation amounts <input type="checkbox"/> File C to File D2 <input type="checkbox"/> File D2 to File C	Award: File to File	Any crosscheck warnings	<input type="checkbox"/> Requires review <input type="checkbox"/> Send warnings to Agencies for documentation
File C Review	Internal file checks	Any fatal errors	<input type="checkbox"/> Requires review and explanation <input type="checkbox"/> Contact process/data owner for remediation or adjustment, if applicable/feasible
File D2 Review	Internal file checks	Any fatal errors	<input type="checkbox"/> Requires review and explanation <input type="checkbox"/> Contact process/data owner for remediation or adjustment, if applicable/feasible

Apart from the above, agencies have the responsibility to determine further materiality thresholds as prescribed in Appendix A to OMB Circular No. A-123, Management of Reporting and Data Integrity Risk, “Management has responsibility for determining the materiality of internal control activities and whether these materiality thresholds align with the level of control activities needed to provide reasonable assurances.”

## 5. Establish a Quality Baseline

Continuous quality starts with establishing a baseline of internal control measures against which future progress can be gauged. This self-assessment of the DATA Act operating environment needs to be comprehensive, objective, and must identify areas to strengthen. This is consistent with the activities described in the [Green Book](#) regarding the establishment of a baseline, as follows:

- Management establishes a baseline to monitor the internal control system. The baseline is the current state of the internal control system compared against management’s design of the internal control system. The baseline represents the difference between the criteria of the design of the internal control system and condition of the internal control system at a specific point in time. In other words, the baseline consists of issues and deficiencies identified in an entity’s internal control system.
- Once established, management can use the baseline as criteria in evaluating the internal control system and make changes to reduce the difference between the criteria and condition. Management reduces this difference in one of two ways. Management either changes the design of the internal control system to better address the objectives and risks of the entity or improves the operating effectiveness of the internal control system. As part of monitoring, management determines when to revise the baseline to reflect changes in the internal control system.

USDA will include the following results, at a minimum, in establishing the DATA Act quality baseline. The results of each will be reviewed for applicability to the DATA Act operating environment, remediation status, and risk to the DATA Act reporting objectives.

- Results of OIG Audits and Reviews;
- Results of GAO Audits and Reviews, for results specifically related to USDA, if any;
- Results of the Federal Procurement Data Verification and Validation;
- Results of the A-123 Internal Control Assessments; for any cycles and findings specifically related to the DATA Act operating environment;
- Results of the Enterprise Risk Management (ERM) agency risk profile for cycles and business processes within the scope of the DATA Act operating environment;
- Memorandums or Process documentation detailing key controls over DATA Act sub-cycles; and

- Any additional assessments related to the systems, data, processes, or stakeholders within the DATA Act operating environment.

## 6. Develop an Assessment Plan

Each agency or Staff Office must develop a DATA Act Data Quality Assessment Plan. This plan outlines the Agency's or Staff Office's responsibilities for DATA Act reporting. All Agencies and Staff Offices have responsibility for Files A and B. If an Agency or Staff Office have financial assistance awards or contracts that are reportable to FPDS per the FAR, they have responsibility for Files C, D1 (for contracts) and D2 (for financial assistance). The assessment plan must address the files for which the Agency or Staff Office is responsible and how they will evaluate the quality of the data reported for each file. The evaluation of data quality includes addressing any identified risks to data quality and, finally, address how any findings will be addressed.

### Assess Data Quality with Data Quality Testing Steps

[Appendix C, DATA Act Data Quality Testing Steps](#) provides a method to assess data quality across the DATA Act files reported to the U.S. Department of Treasury. Its purpose is to achieve reasonable assurance over internal controls and processes that support overall data quality for validation of submitted data by the agency to USASpending.gov. The testing steps should comply with DATA Act requirements and regulations governing awards and federal financial assistance. The testing steps should also reflect the following:

- 1) Data Act reportable transactions are reported timely, completely and accurately.
- 2) All Data Act reportable transactions and key data elements must agree to the source system of record.
- 3) Files A, B, C, and D should align to be valid and reliable.

All testing steps should either pass or pass with exception. Passing test results should also support management's assertions in the quarterly SAO Assurance Statements. If one testing step fails, the test automatically fails completely. Failure in the overall testing steps indicate that either the design of quality and or the operating methods are ineffective. Controls cannot be operating effectively if they are ineffectively designed. The agency will have the option to re-test by re-performing controls tests and inspecting supporting documentation. Results of the statistical testing steps should be available upon request to OCFO.

The DQP is a living document that will be updated iteratively based on the knowledge and insights gained throughout the process.

## Assess Risk

USDA will conduct an integrated risk-based assessment approach to developing the current data quality status. Using a structured and systematic approach to recognizing where the potential for undesired outcomes or opportunities can arise, the risk-based assessment approach will utilize a series of qualitative and quantitative risk assessment factors to assign risk ratings. The assigned risk rating will be conducted through the process of Enterprise Risk Management (ERM) principles of practice.

The Department will use the results of the reports collected for the Baseline, discussed in Section 4, above. USDA will assign each to one or more of the following DATA Act sub-cycles (assessable units):

- DATA Act Operating Environment;
- Financial Reporting;
- Budget;
- Acquisition;
- Financial Assistance;
- Information Technology; and
- Certification.

This level of analysis identifies risks at a lower level than the Department-level, as the analysis includes the USDA agencies and staff offices. USDA will also develop a methodology to calculate planning and design materiality and apply it to each of the assessable units.

The key risks of USDA DATA Act reporting include:

1. Inaccurate or incomplete data in USDA's systems;
2. Reporting data to Treasury and USASpending.gov that does not accurately and completely reflect what is in agency or staff office systems.

OMB Memorandum M-21-20 requires that agencies consider the following data elements in their Data Quality Plan pertaining to their testing plan and identification of high-risk reported data:

- a. Financial assistance award descriptions that include the award purpose, activities to be performed, deliverables, expected outcomes, and intended beneficiary(ies) as well as subrecipient activities if known or specified at the time of award;
- b. Disaster and Emergency Fund Code;
- c. Award outlays; and
- d. Agencies with loan programs should carefully consider whether their compliance with existing policy should be included in the Data Quality Plan.

[Appendix D](#) identifies the key elements that must be assessed for risk to ensure accurate reporting. The appendix does not include every reportable data element but reflects the most important ones. Agencies should consider all elements in their assessment, but it is likely that risk is low for the non-key elements.

The data elements will be assessed using the following risk factors:

- Impact on DATA Act reporting. Can risk be reduced by simplifying reporting and streamlining reporting requirements?
- Complexity of the processes. More complex processes are inherently riskier. Does the agency have more than one process in which the data is contained or tracked? Are there multiple systems?
- Volume of transactions. As reporting volume increases, there is potential for greater risk of error. For any Budget Period, the total dollar amount of purchase transactions and credit adjustments related to the agencies' financial assistance and procurement awards should be considered. The agency can also check the DATA Act File C Award Financial Detail report during each monthly period to review File C errors.
- Centralization of processes. Risk can be reduced in many cases when processes are centralized instead of being executed in different offices and systems. The Senior Accountable Officer (SAO) should centralize activities within the agency.
- Inherent risk in processes. In terms of Enterprise Risk Management (ERM), processes must be tested to ensure there are no ineffective controls. If such ineffective controls are found, they must be mitigated through review and correction of the processes.
- OIG Audit Findings. The agencies' audit findings and recommendations can help to address known or inherent risk while protecting and strengthening the programs' operations. Results will be an important guide in procedure for the agency to mitigate risk within the department.

In addition to materiality, USDA will assess several general qualitative risk factors based on professional knowledge, previous experience performing similar assessments, and a consideration of inherent risks associated with each area. The applicable qualitative risk factors are summarized in the table below:



Qualitative Risk Factors	
Compliance	<ul style="list-style-type: none"> <li>• New and/or updated Federal laws and regulations</li> <li>• New and/or updated USDA internal guidance</li> </ul>
Human Capital	<ul style="list-style-type: none"> <li>• Employee turnover</li> <li>• Employee knowledge and experience</li> </ul>
Operational	<ul style="list-style-type: none"> <li>• Existence and quality of policies and procedures</li> <li>• Recent process changes</li> </ul>
Complexity	<ul style="list-style-type: none"> <li>• Use of accounting estimates or advancements</li> <li>• Performance of a control</li> <li>• Level of data compilation</li> </ul>
Information Technology	<ul style="list-style-type: none"> <li>• Implementation of new information systems/interfaces</li> <li>• Changes to current information systems</li> <li>• Number of systems and interfaces</li> </ul>
Known Deficiencies	<ul style="list-style-type: none"> <li>• Prior and current year findings;</li> <li>• Status of remediation plans</li> </ul>

Once the data quality reporting risks have been identified, the Department will assess each for impact. The Department will assess each identified risk, guided by risk appetite. The assessment of each risk will result in choosing one of the options listed below:

- Accept
- Avoid
- Transfer/Share
- Mitigate/Reduce
- Exploit/Increase

Office of the Chief Financial Officer (OCFO) Internal Controls Division (ICD) will determine if mitigating control procedures are in place over the processes and determine the level of reliance the SAO can apply to any existing processes based on their current results. Where no mitigating processes exist, USDA will formulate an Assessment Plan.

USDA will deliver the baseline results and recommendations for an Assessment Plan to the SAO<sup>1</sup>. The plan will include the proposed solutions for addressing gaps identified in the risk assessment.

---

<sup>1</sup> USDA Agencies are in the operating testing phase of the assessment as of April 2021.

The assessment plan will be either testing of existing controls, development of new controls, or a hybrid of both. This allows the SAO to take actions addressing the identified gaps by creating a risk appetite. An agency's risk appetite is the agency's willingness to accept the risk(s) in pursuit of its mission/vision. It serves as the guidepost to set strategy and select objectives. The risk appetite will be used as a decision-making tool that will help the organization make informed and consistent decisions and effectively execute strategy within predefined limits and thresholds.

## 7. Address Gaps

Based on the assessment plan, the Agency/Staff Office SAO, as advised by the OCFO/ICD and Transparency and Accountability Reporting Division (TARD), will develop corrective action plans to address the identified gaps and set timelines for these plans. In this phase, the OCFO/ICD will assign accountability for developing testing or designing new processes, as indicated in the Assessment Plan. The Agency/Staff Office SAO will monitor progress against the actions and provide updates in their assurance statements.

## 8. Execute Assessment Plan

In accordance with the Assessment Plan accepted by the OCFO ICD and the DATA Act POCs, accountable parties will execute the test steps in [Appendix C](#). In addition, all relevant internal and external reviews with new FY results will be reviewed and analyzed. Upon completion of testing, OCFO/ICD, in collaboration with the USDA agencies, will consolidate and analyze the results of testing and determine any impact on data quality. These results will be reported to the Department SAO annually.

## 9. Continuous Monitoring

USDA will perform a risk-based assessment of award data quality for accuracy, timeliness, and completeness utilizing existing reviews, processes, testing, and risk mitigation activities to the greatest extent possible. OCFO TARD will assign accountability to any corrective actions and will monitor progress against their respective timelines. USDA will monitor the plan throughout FY 2021 for updates based on new reports and the results of testing. Updates to existing procedures or development of new ones will be dependent on the periodic review of this plan.

## V. File Descriptions

File	Description	Control Activity	Authoritative Source	File Linkage
File A – Appropriations Account data	GTAS Data	OMB Circular A-136 for GTAS reporting and OMB Circular A-123	SF-133 OMB Circular A-11 Section 130.2	File A data consists of the TAS funding, obligation, and outlay totals that reconcile to File B. Files C, D1, and D2 are subsets of File A totals. All TAS reported in Files C, D1, and D2 are reported in File A.
File B – Object Class, Program Activity and Disaster Emergency Fund data	File A data plus BOC and Program Activity	Should comport with File A totals. Agencies shall demonstrate that data integrity processes and controls are aligned with A-123 control objectives for Object Class and Program Activity amounts reported	For TASs GTAS; For Object Class is OMB Circular A-11, Section 83, Program Activity Codes and Names in <a href="#">Budget Data Request (BDR) 17-09 Addendum 2</a>	File B consists of Object Class, Program Activity, and Disaster Emergency Fund obligations and outlays data which have a linkage to appropriations data (File A), financial data (File C), procurement data (File D1), and financial assistance data (File D2).

File	Description	Control Activity	Authoritative Source	File Linkage
File C – Award Financial data	Detailed financial / award data	Agencies must identify which transactions are reportable among all posted financial transactions. Many transactions are not reportable. Component Agencies should identify each transaction as reportable or not reportable.	The authoritative source for File C is the agency financial system(s) of record. (see OMB Memo 18-16).	File C has linkages to Files A and B and is also linked to File D1 and File D2 for obligation and deobligation actions. File C is linked to File D1 by the PIID or combination of PIID and to File D2 by the FAIN, URI, or a combination of FAIN/URI. The C to D1 and D2 file comparison will not necessarily reconcile due to legitimate differences.
File D1 – Procurement data	Detailed procurement award data	<ul style="list-style-type: none"> <li>• Pursuant to FAR 4.6, annual FPDS-NG Data Verification and Validation Report</li> <li>• Annual OMB Circular A-123 assessments</li> <li>• OMB M-17-04, the Senior Accountable Official will rely on internal controls</li> <li>• Also use M-17-04 Appendix A.</li> </ul>	FPDS-NG	<p>File C is linked to File D1, by the PIID.</p> <p>The C to D1 files will not necessarily reconcile due to legitimate differences such as timing differences or adjustment transactions that exist in the financial system and are not required to exist in the award management systems.</p>

File	Description	Control Activity	Authoritative Source	File Linkage
File D2 – Financial Assistance data	Detailed assistance award data	<p>OMB Memo 18-16: Requirement to establish an annual assurance process for financial assistance data like those used for financial management and procurement data, including a data quality plan and testing to support a validation and verification (V&amp;V) process.</p> <p>Agencies should also conduct a risk assessment.</p>	OMB guidance, M-17-04, and the Treasury DATA Act Information Model Schema (DAIMS) Practices and Procedures provide the specifications for Authoritative Sources.	<p>File D2 is linked to File C using a FAIN for singular awards or Unique Record Identifier (URI) for aggregated awards.</p> <p>The C to D2 file comparison will not necessarily reconcile due to legitimate differences, such as timing differences or adjustment transactions that exist in the financial system and are not required to exist in the award management systems, for example discounts taken or interest paid.</p>
File E – Additional Awardee Attributes	Awardee/recipient data for the top five most highly compensated officers	OMB Memo M-17-4 states “Agencies will...leverage assurances based on the GSA internal controls per A-123. In addition, for procurement-related awards, agencies will leverage the existing OMB guidance on sub-award data quality.”	2 CFR Part 170	<p>File E is linked to Files D1 and D2 by the “Awardee or Recipient Unique Identifier” and “Ultimate Parent Unique Identifier.”</p> <p>The data in File E will not necessarily reconcile to Files D1 and D2 as not all the awardees are subject to reporting their highly compensated officers’ information in SAM as explained in 2 CFR Part 170.110.</p>

File	Description	Control Activity	Authoritative Source	File Linkage
File F – Sub-award Attributes	Sub-award data	OMB Memo M-17-4 states “Agencies will...leverage assurances based on the GSA internal controls per A-123. In addition, for procurement-related awards, agencies will leverage the existing OMB guidance on sub-award data quality.”	2 CFR Part 25	<p>Subawards should link to a prime award PIID in File D1 or FAIN in File D2.</p> <p>The data in File F will not necessarily reconcile to Files D1 and D2 as File F pulls all sub-awards reported to FSRS.gov by prime awardees, irrespective of the quarter. Agencies may not have knowledge of subaward activity as the responsibility lies with the prime awardees.</p>

## VI. Provide Assurance and Implement Corrective Actions

USDA will leverage the reporting on internal control approach provided by section VI of OMB Circular No. A-123. The approach will determine control deficiencies, significant deficiencies, and material weaknesses for internal control over DATA Act compliance based on quantitative and qualitative materiality considerations. In addition, the Secretary's Assurance Statement will be supported by the DQP and the agency/staff office quarterly Senior Accountable Official certification process. Finally, corrective action plans will be developed for control deficiencies identified in accordance with section V of OMB Circular No. A-123.

In determining whether assurance can be provided, USDA will consider any deficiencies identified in the information being reported. In reviewing deficiencies, USDA will look for material weaknesses, significant deficiencies, and control deficiencies as defined by OMB Circular No. A-123.

## VII. Appendices

### A. Appendix A: DATA Act Governance Charter



## USDA DATA Act Governance Document/POC Charter

February 2018



## Objective

To improve the quality of data, the DATA Act requires that agency-reported award and financial information comply with new data standards established by The Office of Management and Budget (OMB) and the U.S. Department of Treasury (Treasury). These standards specify the items to be reported under the DATA Act and define and describe what is to be included in each element with the aim of ensuring that the information is consistent and comparable.

This document describes the current governance processes and structure, outlines the vision, provides an overview of the organizational structure and communication protocols, and describes the process for issue resolution used by the USDA to facilitate DATA Act implementation.

## Vision

The USDA Office of the Chief Financial Officer (OCFO) leads the department-wide implementation of the DATA Act and set forth strategies to facilitate any changes necessary to implement timely DATA Act reporting. The OCFO strives to create an environment in which USDA officials have and use high quality financial and performance information to make effective policy, management, and program decisions that comply with DATA Act reporting requirements.

## Governance Structure

The framework used at the U.S. Department of Agriculture (USDA) for making and implementing decisions to facilitate compliance with the laws and regulations of the DATA Act is described below. The governance structure is designed to help make an effective and efficient transition. The key objectives are to help incoming personnel understand the board's key oversight activities and to develop a plan to address challenges.

## USDA DATA Act Governance Board

Through continuous assessment, the USDA DATA Act Governance Board will determine what areas require the most attention as well as the skills, knowledge, processes, and information that provide the best opportunity for improvement. The USDA entities responsible for setting the policies and procedures used to meet the requirements of DATA Act reporting are the:

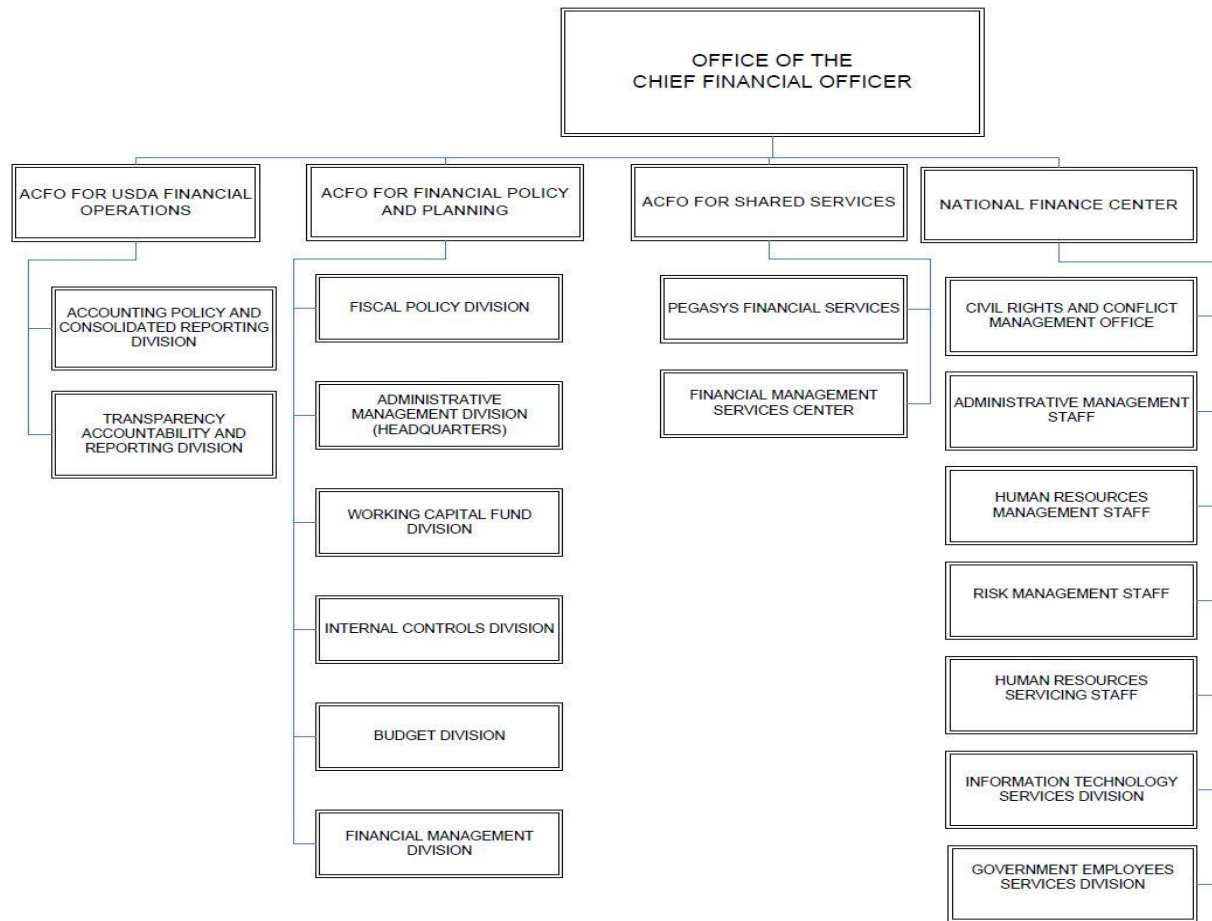
- USDA Chief Financial Officer (CFO) – USDA has designated its CFO as the Senior Accountable Official (SAO) for DATA Act implementation. The USDA SAO is responsible

for the implementation and compliance with the DATA Act, which includes closely overseeing the governance and progress.

- Associate CFO (ACFO) for Financial Operations – Provides direction to USDA agencies for financial reporting through the Accounting Policy and Consolidated Reporting Division (APCRD) and the Transparency and Accountability Reporting Division (TARD).
  - The Director of the USDA Transparency and Accountability Reporting Division (TARD) – TARD is responsible for timely DATA Act reporting, as well as developing, coordinating, and addressing Federal financial assistance policy.
- ACFO for Shared Services - Responsible for the preparation of USDA’s consolidated financial statements, external financial reports, and DATA Act compliance reporting.
- Federal Shared Service Provider (FSSP) – USDA is certified by the U.S. Department of Treasury (Treasury) as an FSSP. As an FSSP, the USDA currently offers the following two financial services:
  - Pegasys Financial Services (PFS) – PFS offers a Momentum-based core financial system and financial transactional processing services. PFS currently provides financial services to the U.S General Services Administration (GSA) and 39 other external clients comprised of Boards, Commissions, and Small Agencies.
  - Financial Management Services (FMS) – FMS offers a SAP-based core financial system, financial transactional processing services, and a grants management solution. FMS currently serves 29 agencies and staff offices.
- Agency POCs are responsible for coordinating communications with Subject Matter Experts (SMEs) on financial accounting, budget, systems, financial assistance, and procurement matters.
  - SMEs - Includes members from across USDA, such as budget, accounting, grants, procurement, loans, other financial assistance and information technology with experience in designing and creating the infrastructure of USDA business and Information Technology (IT) solutions used for federal spending.

## Organizational Structure of the USDA OCFO

The USDA Office of the Chief Financial Officer (OCFO) is responsible for the financial leadership of an enterprise that has more than 100,000 employees, 14,000 offices and field locations, \$208 billion in assets, and \$143 billion in annual spending. The CFO serves as the principal advisor to the USDA Secretary and Senior Officials on all matters related to financial management, financial management systems, financial control and accounting, internal control and assessment and financial management training. The following chart depicts the organizational structure of the USDA OCFO:



## Roles and Responsibilities

The Governance Board understands and monitors the USDA’s strategic, operational, financial, and compliance requirements and works to set up an alignment with strategic priorities. The USDA entities that make up the USDA DATA Act Governance Board and a description of each entity and their specific duties are described below.

- The Department’s Chief Financial Officer, or designee, is responsible for assuring the DATA Act quarterly data submissions to Treasury. This assurance is based on Agency and Staff Office assurances and OCFO functions which are responsible for financial data that forms part of the DATA Act data submissions.
- The USDA OCFO is responsible for:
  - Financial system management policy and providing timely, accurate, and reliable information from financial systems;
  - Developing financial statements, cost accounting policy, and financial management budgets;

- Policy guidance and oversight of the Department's internal controls and management accountability programs and reporting to ensure adequate controls over Department assets;
- Oversight of the Departmental Working Capital Fund (WCF); and
- Providing policy guidance and oversight of the travel system, grants management, cash and credit management operations, and other financial management functions.
- The office of the ACFO for Financial Operations provides direction to USDA agencies for financial reporting through the Accounting Policy and Consolidated Reporting Division (APCRD) and the Transparency and Accountability Reporting Division (TARD).
  - The APCRD is responsible for:
    - Developing departmental accounting policies and procedures to comply with Federal Accounting Standards Advisory Board (FASAB) standards and government-wide reporting requirements.
    - Coordinating preparation and audit of the annual USDA consolidated financial statements and data for the government-wide financial report.
    - Representing the department on matters related to these assignments with internal and external organizations.
    - Conducting biennial review of charges for things of value.
  - The TARD is responsible for:
    - Developing, coordinating, and addressing Federal financial assistance policy.
    - DATA Act reporting, which provides the public with Federal financial assistance and contracts data.
    - Supporting Prize and Competition policy, Federal Travel reporting, publication of the Annual Financial Report, other new financial assistance, and other financial reporting initiatives as they arise.
    - Assuring senior level officials at USDA and within USDA agencies are aware of any new implementation processes and requirements in terms of financial assistance policy.
    - Notifying stakeholders of these new implementation processes and requirements via an official memorandum, signed by the CFO.
- The office of the ACFO for Financial Policy and Planning is responsible for:
  - Establishing and approving component agency programs, policies, standards, systems, techniques and procedures to improve the management and operational efficiency and effectiveness.
  - Developing, and coordinating policy concerning audit, debt, cash, improper payments, and travel management.
  - Providing budget, accounting, fiscal, and related financial management services.
  - Establishing policies related to the Working Capital Fund.
  - Developing financial management budgets.

- Establishing policies, standards, techniques, and procedures applicable to all USDA agencies.
- The office of the AFCO for Shared Services is responsible for:
  - Providing executive leadership and management vision to direct and implement corporate financial information and other delegated systems.
  - Ensuring compliance with external mandates and enhance financial information dissemination and financial accountability.
  - Implementing a comprehensive data warehouse reporting tool which provides real time access to key financial data.
  - Implementing corporate administrative systems strategy.
- FMS has responsibility for USDA's financial management and reporting, administrative payments processing and certification, agency customer support, financial training administration, and related regulatory and Departmental accounting and policy compliance.
- The Office of the Inspector General (OIG) conducts audit reviews of OCFO programs and procedures.
- Customer Account Manager (CAM) provides Interagency Service Agreement oversight that includes administrative planning, program management, coordination and integration of program requirements, organizing, directing, controlling and approving actions that meet the negotiated service level agreements and improve customer support using a continuous process improvement approach.
- Agency POCs are responsible for coordinating communications with SMEs on financial accounting, budget, systems, financial assistance, and procurement matters.

## Current Governance Process

A core requirement of the DATA Act is the development of government-wide data standards to ensure the reporting of reliable, consistent federal spending data for public use and the reporting of data in compliance with the standards. The policies, procedures, and communication used by the USDA to comply with the Treasury requirements for DATA Act reporting are described below:

## Bulletins, Publications, Memoranda, and Data Schema

Communication and the open exchange of ideas between federal and non-federal stakeholders on implementation of the DATA Act will improve the quality of federal spending data under the Federal Funding Accountability and Transparency Act (FFATA).

The following is a list of links to bulletins and publications related to the implementation of the DATA Act and the reporting of data in compliance with the open standards created under the DATA Act:

- From August 2016, this GAO report provides an update and initial observations on the status of the efforts by Treasury and OMB regarding DATA Act implementation. [DATA Act: Initial Observations on Technical Implementation](#)
- Dated February 2017, this document describes the processes, systems, and controls that USDA has implemented, and plans to implement, to report financial and payment data in accordance with the DATA Act requirements. [USDA Implementation of the Digital Accountability and Transparency Act of 2014 \(DATA Act\) – Readiness Review – Interim Report](#)
- This GAO audit, dated April 2017, focuses on what is already known about existing DATA Act challenges that affect the quality of agency financial data as well as issues that will affect data quality as agencies begin to report data. [DATA Act, As Reporting Deadline Nears, Challenges Remain That Will Affect Data Quality.](#)
- OMB and Treasury developed phased guidance for implementation of the DATA Act. [Guidance which to date includes OMB Memorandum 15-12, Management Procedures Memorandum \(MPM\) 2016-03](#) and [OMB Memorandum 17-04](#).
- OMB issued OMB [Memorandum 18-16](#) which addresses the creation of this DATA Act Data Quality Plan.
- Treasury maintains the [DATA Act Information Model Schema \(DAIMS\) which consists of several documents conveying all requirements for DATA Act reporting, including](#) Practices and Procedures, Requirements Submission Specifications (RSS), and Interface Design Document (IDD).

## USDA DATA Act Files and Timeline for Data Submission

The USDA is required to generate and submit Files A, B, and C on a quarterly basis to Treasury's DATA Act Broker Submission (DABS) and to generate and submit File D2 on a twice-monthly basis to Treasury's Financial Assistance Broker Submission (FABS). The USDA will also perform an internal validation of source information before submitting files to DABS and FABS, review and correct errors, and provide a quarterly assurance of data quality. As part of DATA Act compliance requirements, the USDA will submit the following financial and award data files:

- File A - Appropriation Account Detail
- File B - Object Class Program Activity Detail
- File C - Award-level Financial Detail
- File D2 - Financial Assistance Award Detail

Schedule for DATA Act File A, B, and C Submission

Task Item	Actions	Timing
<p>Dates specific to Fiscal Year are available here: <a href="#">DATA Act Resources Web</a></p>		
<p><b>Monthly</b></p>		
<p><b>Agency review of Files A, B, and C errors.</b></p> <p><b>Final dates for corrections</b></p>	<p><b>OCFO Action</b> Data in the FMMI system are refreshed daily.</p> <p><b>Agency Action</b> Perform ongoing review of outstanding errors during the current month. Error reports are available in FMMI’s GL HANA Management Reports</p> <p>A <b>Final Correction Period</b> occurs in the following month before files are submitted to Treasury.</p> <p><b>OCFO Action</b> Final processing of files occurs at end of <b>Final Correction Period</b>. Error and certification reports are available no later than the 20<sup>th</sup>. <u>Final monthly error and certification reports are available to agencies no later than the 20<sup>th</sup> day of each month.</u></p>	<p><b>Agency Correction Timing</b> Agencies are encouraged to review error reports and make corrections each week. This reduces the amount of time needed for the final review and reduces the number of errors.</p> <p>The <b>Final Correction Period</b> generally begins: 18<sup>th</sup>, 19<sup>th</sup>, or 20<sup>th</sup> of the month and ends 26<sup>th</sup>, 27<sup>th</sup>, or 28<sup>th</sup> of the month.</p> <p>Agencies must complete all correction activity for the month during the Final Correction Period.</p>
<p><b>Department-wide data submitted to Treasury</b></p>	<p><b>OCFO Action</b> OCFO performs on more processing to capture corrected data and submits the final files to Treasury.</p>	<p><b>OCFO Timing</b> The final processing must be completed and submitted to Treasury no later than the end of the following month.</p>
<p><b>Monthly Attestations</b> <i>(non-FMMI agencies only)</i></p>	<p><b>Non-FMMI Agency Action</b> Agencies with financial data outside of FMMI must provide attestation of data quality.</p>	<p><b>Non-FMMI Agency Timing</b> Attestations are submitted to OCFO TARD, generally the 17<sup>th</sup> to 19<sup>th</sup> of each month.</p>
<p><b>Quarterly</b></p>		

Task Item	Actions	Timing
<b>Component Agency CFO Quarterly Assurance</b>	<b>Agency Quarterly Action</b> The agency/staff office CFO verifies data and explains anomalies	<b>Agency Quarterly Assurances</b> with CFO signature are due to OCFO TARD on the 5 <sup>th</sup> of the 2 <sup>nd</sup> month following quarter end. (i.e. February, May, August, November)

The USDA has defined the tasks and timeline required for successful submission of File A, B and C for each quarter. A brief description of each task, responsible agencies, and the timeframe for each task are described in the table below:

### Schedule for DATA Act D2 File Submission

The DATA Act D2 File submission process runs on a twice-monthly basis. Agencies must send a copy of the submitted file along with a signed certification letter asserting that the data complies to DATA Act reporting requirements to both the agency’s shared mailbox and the D2 Certification mailbox ([sm.ocfo.d2cert@usda.gov](mailto:sm.ocfo.d2cert@usda.gov)) within 24 hours for documentation and possible data analysis needs. File acceptance and validation notifications are provided to agency shared mailboxes. Agency resubmissions with corrected records will be processed on the date of the next processing window, noted below. Agencies will be notified if further action is needed on data failing validation at FABS.

Overview of the DATA ACT D2 File submission process:

- First twice-monthly processing
  - 1st of the month – Data is extracted for ezFedGrants agencies
  - 2nd of the month – Agencies submit .csv files manually to designated Dropbox
  - 3rd of the month – D2 Internal Processing of all files runs early morning
  - 3rd-5th of the month – Files with valid data are submitted to the FABS portal
  - 6th of the month – Submitted correction files or late submissions are processed early morning and files with valid data are submitted to the FABS portal
- Second twice-monthly processing
  - 16th of the month – Data is extracted for ezFedGrants agencies
  - 17th of the month - Agencies submit .csv files manually to designated DropBox
  - 18th of the month – D2 Internal Processing of all files runs early morning
  - 18th-20th of the month – Files with valid data are submitted to the FABS portal
  - 21st of the month – Submitted correction files or late submissions are processed early morning and files with valid data are submitted to the FABS portal



## DATA Act Reporting Challenges

After an assessment of the DATA Act reporting process was performed, it was discovered that in addition to the ongoing process of resolving issues and enhancing the back-end solution, other areas of the DATA Act reporting process could be improved.

The DATA Act reporting process could be improved by:

- Automation of the manual process to submit Files A, B, C and D2, automation could result in time and cost savings.
- Automation of the data publication processes; automation will reduce the risk of not delivering the files in a timely manner.
- Providing a central platform on the FMMI Web Portal for agencies to submit files. The process can be further improved by automating confirmation for file submission and by providing file status through updates in the DATA Act Repository.
- Completing Service Now Tickets to address DATA Act Repository issues impacts DATA Act compliance.

## Relationship between the entities within Governance Structure

Successful implementation of the DATA Act is of the utmost importance to both Federal and non-Federal stakeholders. To help ensure successful implementation of the DATA Act, communication and feedback from stakeholders inside and outside the Federal government is necessary. Communication and the open exchange of ideas between Federal and non-Federal stakeholders was set up to resolve issues, report status, and communicate changes related to the DATA Act.

## Framework of Interaction

The USDA has identified challenges that could impede its progress towards implementing the DATA Act and has drafted solutions to meet the challenges. As part of the solution, TARD communicates with OMB to interpret Treasury policy mandates. Data calls take place, upon the request of OMB or as needed, for internal assessment among SMEs and user groups.

### Meetings

Regularly scheduled meetings have been set up to facilitate DATA Act policy discussion, issue resolution, requirements updates, and to answer questions. The USDA DATA Act Governance Board is currently participating in the following meetings related to DATA Act:

- TARD bi-weekly meeting with Financial Management Services (FMS) project leaders to discuss DATA Act status and issues
- OCFO bi-weekly meeting with DATA Act Office Hours Group - Treasury and OMB staff provide updates and take agencies' implementation questions on a conference call
- OCFO meetings with Treasury DATA Act Program Management Office (PMO) - Tech Thursday is an informal, staff-level working session for agencies to engage directly with the DATA Act team
- OCFO monthly meeting with the CFO Council to discuss DATA Act status and issues with CFOs
- OCFO meets with Ad Hoc Groups on an as-needed basis
- DATA Act SAOs meet monthly to discuss DATA Act implementation issues
- USDA DATA Act POCs meet on a quarterly basis to discuss DATA act updates and answer questions

## Oversight Process

The USDA evaluates agency compliance with the Treasury requirements for DATA Act reporting. Through the oversight process, the USDA has the ability to find additional implementation issues and to review new information that can help with monitoring the DATA Act implementation.

## Management Oversight

The USDA DATA Act Governance Board provides guidance and oversight. The board has the responsibility for ensuring that an adequate system of internal controls is established and maintained to ensure the correction of problems that may diminish the effectiveness of the internal control system.

- Compliance Monitoring - Agency reporting is monitored for compliance and data quality to ensure that the data displayed on public websites is accurate.
- System changes for SAP ECC and CRM, reporting, and internal validations are handled through the ServiceNow system.
- Continuous improvements from automation, additional reports, and enhancements are used to ensure accurate, complete, and timely data reporting.

## Governance Changes

From time to time the Treasury may make programmatic changes to the DATA Act standards to ensure better, more useful data from agencies. Treasury mandates are monitored at the Federal level to keep USDA aware of any changes and for developing new requirements documentation.

## B. Appendix B: POC Charter

### Overview

The DATA Act requires that agencies report award and financial information that complies with the data standards established by OMB and Treasury. These standards specify the items to be reported under the DATA Act and define and describe what is to be included in each element with the aim of ensuring that the information is consistent and comparable.

The USDA OCFO leads the department-wide implementation of the DATA Act and sets forth strategies to facilitate any changes necessary to implement timely DATA Act reporting. As part of the strategy, the TARD is responsible for DATA Act reporting and resolving any issues and concerns related to the DATA Act.

### USDA DATA Act Issues and Concerns

DATA Act reporting requires collection of data, generation of datasets, assurance of data quality, and data submission. Occasionally, issues and concerns may arise during the DATA Act reporting process. Typically, the issues experienced by DATA Act users fall into five categories, the categories are:

- DATA Act Policy Issues
- DATA Act Data Element Issues
- DATA Act Reporting Errors
- USA Spending.gov Website Issues
- Other DATA Act Issues

### Preferred Method of Contact

For all USDA DATA Act issues and concerns, the preferred method of contact is to contact a TARD team member directly via email. The TARD team will then provide a resolution directly or escalate the issue as follows:

- DATA Act Policy Issues - For any issues related to DATA Act Policy, the first step is to contact the TARD team. If the TARD team is unable to resolve the policy issue, it will be escalated to OMB Office of Federal Financial Management for resolution.
- DATA Act Data Element Issues - The first step is to report any DATA Act Data Element Issues to the TARD team. If escalation is required, the TARD team will contact U.S. Department of Treasury DATA Act Broker Help Desk for a resolution.
- DATA Act Reporting Errors - DATA Act Reporting Errors should first be reported to the TARD team. If necessary, the TARD team will escalate the issue to FMS via a ServiceNow ticket for resolution.

## DATA Act DATA Quality Plan

- USAspending.gov Website Issues – Issues with the website should be reported to the TARD team. If the TARD team is unable to resolve the issue, the issue will be escalated to the USAspending.gov Helpdesk.
- All other DATA Act issues, including conflict resolution and decision-making, should be reported to the TARD team. TARD will work with FMS if needed to address issues.

## c. Appendix C: Data Quality Standard Test Steps

### File A

File A (Appropriations Account Detail): consists of the Treasury Account Symbol (TAS) funding, obligation, and outlay totals that crosswalk to File B. Agencies should crosswalk File A to their SF-133, excluding Financing Accounts, by agency identifier, main account code, sub account code, budget authority appropriated amount, budgetary authority amount, gross outlay and unobligated balance. The File A reporting objective is that the data reported in the file crosswalks to the authoritative source (i.e., SF-133) and that all Treasury Account Symbols (TAS) are reported.

#### Test Steps

1. Verify File A summary-level data to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) SF-133 (which includes matching the following elements agency identifier, beginning and ending period of availability, budget authority appropriated amount, main account code, sub-account code, gross outlay amount by TAS, unobligated balance, other budgetary resources amount, and obligations incurred by TAS between File A and SF-133) exclude Financing Accounts. [\(This test step tests accuracy and completeness\)](#)
  - a. If there are any differences, are they explained in the qualifying statements accompanying the quarterly Senior Accountable Official (SAO) Assurance?
  - b. What is the corrective action plan to mitigate the file differences?
2. Resolve any errors from Data Repository submission, and ensure unresolved errors were disclosed in the Component-Level SAO Assurance Statement on a quarterly basis. [\(This step tests completeness and timeliness\)](#)

### File B

File B (Object Class and Program Activity Detail): consists of File A data plus Budget Object Class (BOC), Program Activity and DEFC obligations and outlays data. Agencies should crosswalk File B to File A by main accounts codes, budget availability and sub account codes. The File B reporting objective is that the total amount reported in File B crosswalks to the authoritative source (i.e., SF-133) and that Program Activity and BOC codes are reported based on the President's Budget, as executed, and A-11 as well as reportable Disaster and Emergency Fund Code (DEFC) per applicable public laws.

#### Test Steps

1. Verify the data in File B to the TAS listed in File A (basically determine if all TASs in File A are accounted for in File B). [\(This step tests accuracy\)](#).

2. Verify the totals of File A and B cross-check in specific areas as outlined by Treasury. [\(This step tests accuracy and completeness\)](#)
  - a. If there are any differences, are they explained in the qualifying statements accompanying the quarterly Senior Accountable Official (SAO) Assurance?
  - b. What is the corrective action plan if appropriate?
  
3. Verify that all object class codes from File B crosswalk to the codes defined in Section 83 of OMB Circular A-11. [\(This step tests accuracy and completeness\)](#)
  - a. If there are any differences, are they explained in the qualifying statements accompanying the quarterly SAO Assurance?
  - b. What is the corrective action plan if appropriate?
  - c. There is a known issue related to the use of "000" as a BOC.
    - i. Data exists in A but not B. FMS will create a zero line to clear a cross-check fatal error. This typically occurs when an appropriation is available but not execution has occurred that would result in obligations or outlays in File B.
    - ii. The commitment item/BOC used in FMFI is a legacy item that did not crosswalk to OMB and therefore must be "000".
  
4. *For agencies that use a financial system other than FMFI.* Verify that all data records from agency system(s) submitted via flat file are complete and accurate before uploaded by FMS to the FMFI/Data Act Repository. [\(This step tests accuracy and completeness\)](#)
  - a. If there are any differences, are they explained in the qualifying statements accompanying the quarterly SAO Assurance?
  - b. What is the corrective action plan if appropriate?
  - c. There is a known issue related to the FMS inbound combined File B / C flat file used by FSA and RD.
  
5. Resolve any errors from Data Repository submission and ensure unresolved errors were disclosed in the Component-Level SAO Assurance Statement on a quarterly basis. [\(This step tests completeness and timeliness\)](#)

## File C

File C (Award Financial Detail): may be a subset of File B. File C is linked to File D1 by the Procurement Instrument Identifier (PIID) and to File D2 by the Federal Award Identification Number (FAIN). The Agency goal is to report all D1 and D2 award details within the same accounting period as the File C

financial transactions are reported. The File C reporting objective is that data reported in the File C crosswalk to File D1 and D2.

## Test Steps

1. Verify File C TAS, object class, program activity and DEFC data elements exist in File B. [\(This step tests accuracy and completeness\)](#).
2. Verify File C links to D1 data by ensuring Procurement Instrument Identifier Numbers (PIIDs) that exist in File C also exist in FPDS-NG. [\(This step tests accuracy and completeness\)](#)
  - a. Note that File D1 is driven by actions of a warranted Contracting Office.
  - b. Issues with File D1 must be addressed with your Agency Senior Procurement Official.
  - c. The linkage between File C and D1 is expected to occur in the same accounting period with the same monetary Transacted Obligated Amount (TOA).
  - d. If there are any differences, are they explained in the qualifying statements accompanying the quarterly SAO Assurance?
  - e. What is the corrective action plan to mitigate the file differences?
3. Verify File C links to D2 by ensuring all Federal Award Identification Numbers (FAIN) or Unique Record Identifiers (URI) that exist in File C also exist in D2. [\(This step tests accuracy and completeness\)](#)
  - a. If there are any differences, are they explained in the qualifying statements accompanying the quarterly SAO Assurance?
  - b. What is the corrective action plan to mitigate the file differences?
4. Verify Transactions Obligated amounts in File C match Federal Action Obligation amount in File D1. [\(This step tests accuracy and completeness\)](#)
  - a. If there are any differences, are they explained in the qualifying statements accompanying the quarterly Senior Accountable Official (SAO) Assurance.
5. Verify File C links to File D2 by ensuring obligation amounts that exist in File D2 also exist in File C. [\(This step tests accuracy and completeness\)](#)
  - a. If there are any differences, are they explained in the qualifying statements accompanying the quarterly Senior Accountable Official (SAO) Assurance Statement?
  - b. What is the corrective action plan to mitigate the file differences?

6. Resolve any errors from Data Repository submission and/or any actionable warnings from Treasury Broker submission and ensure unresolved fatal errors were disclosed in the Component-Level SAO Assurance Statement on a quarterly basis. [\(This step tests completeness and timeliness\)](#)

## File D1

File D1 (Award and Awardee Attributes–Procurement) is extracted by the Data Act Broker from Federal Procurement Data System–Next Generation (FPDS-NG) and provides the award and awardee details for contract awards reported in File C. Agencies should verify that all reportable contract awards and amounts in File C match the contracts and amounts reported to FPDS-NG for the reporting period, including non-zero dollar obligations. Data reported to FPDS-NG should match the contract source system. The File D1 reporting objective is that reportable awards data are sourced from and match FPDS-NG at the time of reporting.

Note: D1 is a pure FPDS-NG action driven by Warranted Contracting Officers. Issues/Concerns related to D1 should be routed to the Agency Senior Procurement Official.

### Test Steps

1. Verify Transactions Obligated amounts in FPDS-NG match Federal Action Obligation Amount in File C. [\(This step tests accuracy and completeness\)](#)
  - a. If there are any differences, are they explained in the qualifying statements accompanying the quarterly SAO Assurance?
  - b. What is the corrective action plan to mitigate the file differences?
2. Verify all File D1 procurement award data elements are reported in FPDS-NG within 3 business days after contract award and confirm FPDS-NG procurement data agrees to the system of record. [\(This step tests accuracy and completeness\)](#)
3. Verify and confirm, corresponding by email, that all “NONDATAACT” transactions are non-reportable transactions, and any transaction that are reportable are appropriately identified. [\(This step tests accuracy and completeness\)](#)
4. Review any warnings from the Treasury Broker submission, and address why the warnings are occurring. Ensure issues are disclosed in the Component-Level SAO Assurance Statement on a quarterly basis. [\(This step tests completeness\)](#)

## File D2

File D2 (Award and Awardee Attributes - Financial Assistance) reports the award and awardee details for financial assistance awards. Agencies should verify that the financial details for each financial assistance award are reported in File C by ensuring awards are reported on File D2 timely. The File D2 reporting objective is to ensure award data elements, including a quality award description, are complete and accurate and match corresponding data within the agency award-



management systems. The prime awardee information must match information within the authoritative source, SAM.gov.

## Test Steps

1. Verify all non-loan financial assistance award data elements within File D2 are reported within two weeks of award and loan financial assistance within 30 days of award. [\(This step tests accuracy, completeness, and timeliness\)](#)
  - a. What is the corrective action plan to mitigate late reporting?
2. Verify that File D2 non-loan records are submitted twice monthly. [\(This step tests timeliness\)](#).
3. Verify that the award description clearly and thoroughly describes the purpose of the award per requirements in [OMB Memo 21-03](#).
  - a. What is the corrective action plan to improve award description?
4. Resolve any errors or warnings identified by the Treasury Broker and ensure unresolved warnings are disclosed in the Component-Level SAO Assurance. [\(This step tests completeness\)](#)
  - a. What is the corrective action plan to mitigate future errors/warnings?

## Key Data Element Testing

Agencies and Staff Offices must ensure that the key data elements found in Appendix D of the [USDA DATA Act Data Quality Plan](#) crosswalk to the source system data when compared with Files A, B, C, D1 and D2.

1. Statistically sample the key data elements as they pertain to each file using the sampling methodology found in the BPC USDA Quick Reference Guide found below.



5. BPC USDA Quick

Reference Guide AY 2

## SAO Assurance Statement

SAO Assurances include three levels of review, (1) alignment among the Files A-F is valid and reliable, the agency acknowledges that linkages are in place to ensure Files A – F data are in alignment. (2) the data in each Data Act File reported in the quarterly submission are valid and reliable, (3) data reported to USApending.gov comports with, or is directly provided by, its authoritative sources (i.e.,

SF-133, agency financial systems, agency award-management systems). SAO Assurance Statements should include explanations for any differences between files.

### Test Steps

1. Component-level SAO Assurance Statement was completed and submitted timely on a Quarterly basis per schedule provided by OCFO. [\(This step tests timeliness\)](#)
2. Component-level SAO Assurance Statement contains all required exceptions, unresolved warnings or fatal errors, any differences in transactions amounts, and any other issues with data. [\(This step tests accuracy and completeness\)](#)
3. Department-level (USDA) Assurance Statement is completed and submitted to the Treasury Broker on a Quarterly basis per schedule provided by Treasury. [\(This step tests timeliness\)](#). [\(This test step applies to TARD only\)](#).

## D. Appendix D USDA Source Systems for DATA Act Reporting

The following systems contain the source data for DATA Act reporting. Agencies and Staff Offices are responsible for notifying OCFO/TARD to any changes in the systems inventory including new systems, changes to system that impact DATA Act reporting or the decommissioning of systems. Agencies and Staff Offices must, at least annually, certify their list of systems used for DATA Act reporting.

<b><u>Agency</u></b>	<b><u>System</u></b>	<b><u>Type of System</u></b>
AMS	ACMS	Financial
AMS	FMMI	Financial
APHIS	ACMS	Financial
APHIS	FPDS-NG	Procurement
APHIS	FMMI	Financial
ARS	ARIS/AIMS through SAM	Procurement
ARS	FMMI	Financial
ARS	CFDA	Federal Program Data
FAS	UES/FAIS/WBSCM	Procurement
FAS	IAS uses FPDS-NG	Procurement
FAS	FMMI	Financial
FAS	IAFTS	Foreign-based Grant recipients
FNS	NDB	Federal Program Data
FNS	ROAP	Grants
FNS	AMA	Federal Program Data
FNS	FMMI	Financial
FNS	GC2	Federal Program Data
FS GA	FMMI	Financial
FS GA	NRM G&A	Procurement
FS GA	SAM	Procurement
FS IAS	SAM	Procurement

DATA Act DATA Quality Plan

FS IAS	IAS	Procurement
FS IAS	NAICS	Federal Program Data
FS IAS	FPDS	Procurement
FS IBS	SAM	Procurement
FS IBS	FMMI	Financial
FS IBS	IBS	Procurement
FSA	WBSCM	Procurement
FSA	DLS	Procurement
FSA	CRP	Procurement
FSA	ACRS	Procurement
FSA	IAS	Financial
FSA	CORE	Financial
FSA	GLS	Financial
FSA	PLAS	Financial
FSA	FMMI	Financial
FSA	NPS	Federal Program Data
FSA	GSM	Federal Program Data
FSA	FWADM	Federal Program Data
FSA	FPDS-NG	Procurement
FSA	SAM	Grants/Procurement
FSIS	424	Federal Program Data
FSIS	FMMI	Financial
FSSP	Pegasus	Financial
IAS	PRISM	Procurement
IAS	FPDS	Procurement
NIFA	CREEMS	Grants
NIFA	EzFedGrants	Grants

DATA Act DATA Quality Plan

NRCS	Protracts	Procurement
NRCS	FMMI	Financial
NRCS	WAI	Federal Program Data
NRCS	Zip Code	Federal Program Data
NRCS	SCIMS	Financial
NRCS	IAS	Procurement
RD	RD Data Warehouse	Federal Program Data
RD	PLAS	Financial
RD	GLS	Financial
RD	CLSS	Financial
RD	AMAS	Financial
RD	DLOS	Financial
RD	CPAP	Financial
RD	PFCS	Financial
RD	FMMI	Financial
RD	IAS	Procurement
RMA	FMMI	Financial
RMA	FMMI BW look up table	Federal Program Data
RMA	IAS	Procurement
RMA	RAS	Financial/Reinsurance Accounting System

## E. Appendix E: Key Elements

### Key Elements

The following table represents the Key Elements<sup>2</sup> that agencies should include as part of their agency-level DATA Quality Plan to ensure accuracy, completeness, and timeliness when applicable. These elements came from Chief Financial Officers Council (CFOC) Government-wide Policy and Guidance Subgroup. These Key Elements should also be leveraged by the Inspector General when formulating an audit plan. Elements from files A, B, C, D1 and D2 that were not listed on this table were deemed as unnecessary and duplicative to the controls process and would not contribute to the identification of additional risks. Agencies may add or test additional elements for ensuring accuracy, completeness, and timeliness, as needed.

Element Number	DATA Act Key Element	The DATA Act File in which the Key Element is found					Gov't-Wide Key Elements-PCE	Gov't-Wide Key Elements-FACE	Key Elements Financial
		A	B	C	D1	D2			
2	AwardeeOrRecipientUniqueIdentifier (DUNS)				X	X	X	X	
17	NAICS				X		X		
19	CFDA_Number					X		X	
22	AwardDescription (Description of Requirement)				X	X	X	X	
23	AwardModificationAmendmentNumber				X	X	X	X	
24	ParentAwardId (Referenced PIID or IDV ID)			X	X		X		
25	ActionDate				X	X	X	X	
35	RecordType					X		X	
39	FundingAgencyCode				X	X	X	X	
43	FundingOfficeCode				X	X	X	X	
45	AwardingAgencyCode (Contracting Agency Code/ID)				X	X	X	X	
49	AwardingOfficeCode				X	X	X	X	
11(A)	FederalActionObligation				X	X	X	X	
11(C)	OriginalLoanSubsidyCost					X		X	
14(B)	FaceValueOfDirectLoanOrLoanGuarantee					X		X	
16(C)	ContractAwardType (Award Type)				X		X		
16(D)	AssistanceType					X		X	

<sup>2</sup> These key elements were vetted and provided by the Chief Financial Officer's Council Governmentwide Policy and Guidance subgroup.

DATA Act DATA Quality Plan

Element Number	DATA Act Key Element	The DATA Act File in which the Key Element is found					Gov't-Wide Key Elements-PCE	Gov't-Wide Key Elements-FACE	Key Elements Financial
		A	B	C	D1	D2			
30(F)(ii)	PrimaryPlaceOfPerformanceZIP+4				X	X	X	X	
34(A)	PIID			X	X		X		
34(B)	FAIN			X		X		X	
34(C)	URI			X		X		X	
36(A)	ActionType4				X	X	X	X	
51(A)	AllocationTransferAgencyIdentifier	X	X	X					X
51(B)	AgencyIdentifier	X	X	X					X
51(C)	BeginningPeriodOfAvailability	X	X	X					X
51(D)	EndingPeriodOfAvailability	X	X	X					X
51(E)	AvailabilityTypeCode	X	X	X					X
51(F)	MainAccountCode	X	X	X					X
51(G)	SubAccountCode	X	X	X					X
53(B)	TransactionObligatedAmount			X					X
	Totals:						15	18	8

## F. Attestation Letters

Federal Agencies, USDA, must designate a Department-level Senior Accountable Official (SAO). USDA agencies and staff offices must, in turn, designate an agency or staff office SAO that will provide quarterly assurances and monthly attestations related to the timeliness, completeness, and accuracy of reported data. The component-level SAO will be responsible for internal controls over their reporting processes.

### Monthly

On a monthly basis, Non-FMMI agencies must provide an attestation. This attestation is based on A-123 internal controls and provides reasonable assurance that the data is accurate. There is no analysis of issues on the monthly attestation. The analysis occurs with the quarterly assurance. The text of the attestation is shown below:

#### Statement of Attestation

As Senior Accountable Official for USDA, in line with OMB Memorandum 20-21, I provide attestation that the DATA Act files submitted (Month/Year) comply with A-123 internal controls and procedures. This attestation provides reasonable assurance that the data is accurate and complete.

Please refer to the USDA (FY/Quarter) Quarterly Assurance Statement for a full discussion of reporting issues and concerns.

### Quarterly

Agencies should have a certification process for certifying that quarterly DATA Act submissions are complete, timely, and accurate within 45 days after quarter end. The certification should address any known discrepancies or reportable issues discovered to-date at the overall agency level. To standardize this process, the attached assurance statement (Attachment A) is provided for agencies to use with their components, bureaus, and operating divisions to collect on a quarterly basis. The quarterly department-level SAO assurance should leverage the agency-level assurance language provided in the second template (Attachment B).



## G. Assurance Statement for Agency or Staff Office

### Statements of Assurance

- The agency provides assurance that treasury symbols funded by the CARES ACT Supplementals carry the appropriate DEFC code. <sup>[1]</sup>
- 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. <sup>[2]</sup>
- 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 provides, on a quarterly basis <sup>[3]</sup>, 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, including a quality assurance (QA) review of items noted as NONDATAACT within the respective core financial systems.

---

<sup>[1]</sup> [OMB M-20-21](#)

<sup>[2]</sup> Please refer to Appendix A for details on authoritative sources of data.

<sup>[3]</sup> Please see Appendix D for DATA Act General Quarterly Reporting Schedule

DATA Act DATA Quality Plan

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 January 1<sup>st</sup>, 2021 through March 31<sup>st</sup>, 2021<sup>[4]</sup> 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 data.<sup>[5]</sup> Agencies must address agency-specific issues and elaborate on USDA known issues found in [Appendix C](#).

*SAO Signature and date required.*

---

<sup>[4]</sup> This represents the most recent quarter of the Fiscal Year.

<sup>[5]</sup> Please see [Appendix B](#) for standard language provided by OMB for certain known data issues.

## H. Glossary

The following acronyms are used in this document.

<b>Acronym</b>	<b>Description</b>
AFR	Agency Financial Report
BDR	Budget Data Request
Broker	Treasury DATA Act Broker
CAP	Corrective Action Plan
CARS	Central Accounting and Reporting System
CFOC	Chief Financial Officers Council
CFR	Code for Federal Regulations
DABS	DATA Act Broker Submission
DAIMS	DATA Act Information Model Schema
DATA Act	Digital Accountability and Transparency Act
ERM	Enterprise Risk Management
FABS	Financial Assistance Broker Submission
FAIN	Federal Award Identification Number
FAR	Federal Acquisition Regulation
FFATA	Federal Funding Accountability and Transparency Act
FMS	Financial Management Service (OCFO)
FPDS-NG	Federal Procurement Data System-Next Generation
FSRS	FFATA Act Subaward Reporting System
GSA	General Services Administration
GTAS	Government-wide Treasury Account Symbol Adjusted Trial Balance System
ICD	Internal Controls Division (OCFO)
ICOR	Internal Controls Over Reporting
OCFO	Office of the Chief Financial Officer

DATA Act DATA Quality Plan

<b>Acronym</b>	<b>Description</b>
OMB	Office of Management and Budget
PAID	Parent Award Identifier
PIID	Procurement Instrument Identifier
SAM	System for Award Management
SAO	Senior Accountable Official
SBR	Statement of Budgetary Resources
SOP	Standard Operating Procedure
TAFS	Treasury Appropriation Fund Symbols
TARD	Transparency and Accountability Reporting Division (OCFO)
TAS	Treasury Account Symbol
Treasury	United States Department of Treasury
URI	Unique Record Identifier
V&V	Validation and Verification