



USDA DATA Act Governance and POC Charter

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1. 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.

2. Vision

The USDA Office of the Chief Financial Officer (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. 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.

3. USDA DATA Act Governance

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. It is designed to help make an effective and efficient transition. The key objectives are to help incoming personnel understand the key oversight activities and to develop a plan to address challenges.

3.1 USDA DATA Act Governance Structure

Through continuous assessment, the USDA DATA Act Governance determines 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:

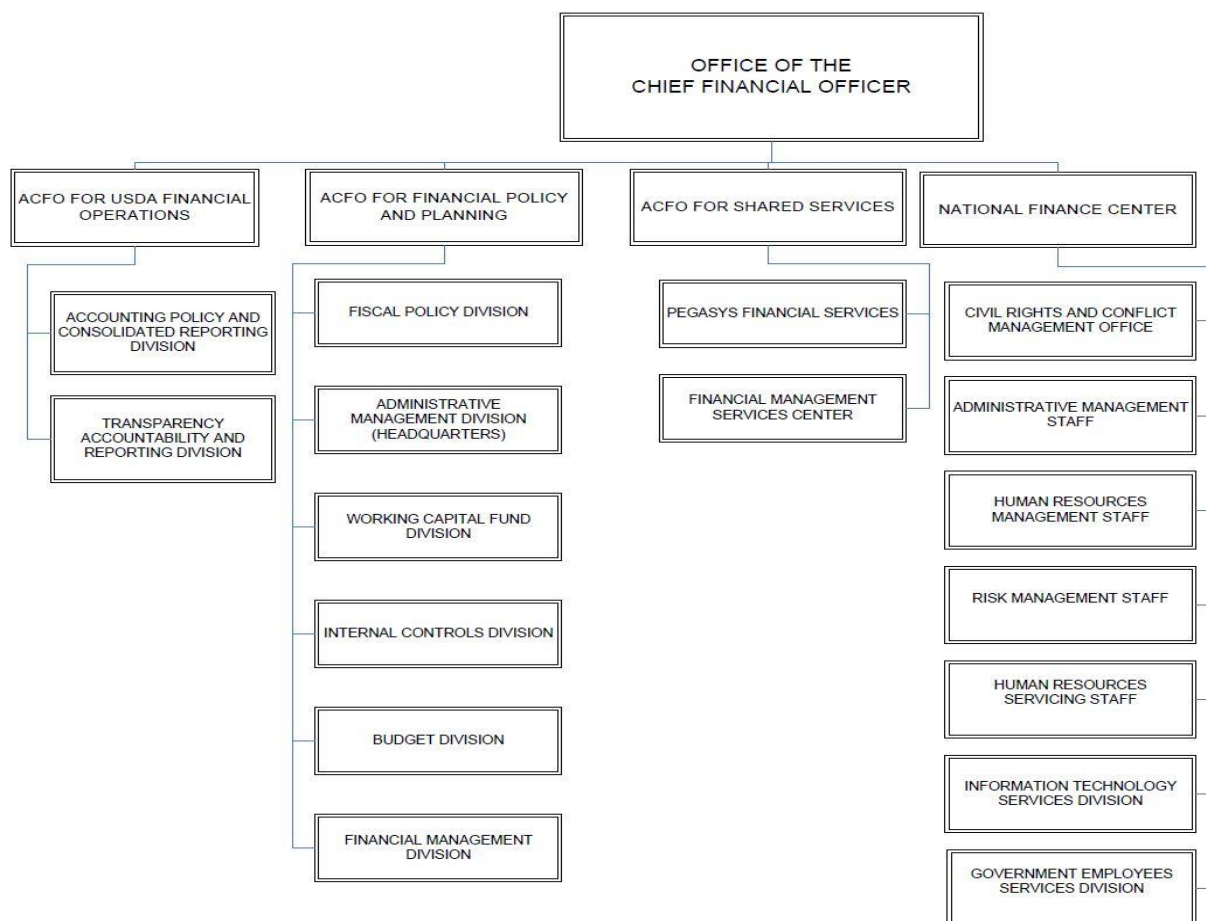
- USDA Chief Financial Officer (CFO) – USDA has designated its CFO as the Senior Accountable Official (SAO) for DATA Act implementation. The USDA SAO is responsible for the implementation and compliance with the DATA Act, which includes closely overseeing the governance and progress.
- Associate CFO (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).
 - Financial Management Services (FMS) – FMS offers an SAP-based core financial system, financial transactional processing services, and a grants management solution. FMS currently serves 29 agencies and staff offices.
 - 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.
 - 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.

- USDA Component Agency Primary Points of Contact (POCs) are responsible for coordinating communications with their agency’s 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.

3.2 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 96,000 employees, 4,500 offices and field locations¹, \$239 billion in assets², and \$145 billion in annual spending³. 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:



¹ <https://www.usda.gov/our-agency>

² FY 2018 AFR, Balance Sheet

³ USDA FY 2019 APP, p. 80

3.3 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).
 - 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.
 - 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) 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.
- 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.

4. 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:

4.1 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.](#)
- Treasury provides DATA Act requirements and instructions within the DATA Act Information Model Schema (DAIMS). Each release is comprised of several documents which include Practices and Procedures, validation rules, and data field specific schema.

The following documents and reporting schedules are provided for public viewing at [Treasury's Data Transparency](#) web site. [The most recent documents are presented on the DAIMS page of the site.](#)

- [DAIMS v1.0](#) was released in April 2016 and implemented in April 2017.

- [DAIMS v1.1](#) was released in June 2017 and implemented in September. This version provided clarifications and instituted the move of File D2 reporting to the Treasury Broker.
- [DAIMS v1.2](#) was released in December 2017 and implemented May 2018. This release established reporting methods for the protection of Personally Identifiable Information (PII) on awards to private individuals per [OMB-17-04](#).
- [DAIMS v1.3](#) was released in June 2018 with multiple implementation dates ranging from October 2018 to July 2019, including the OMB requirement to identify agency offices which fund and award financial assistance.
- [DAIMS v1.3.1](#) was released February 2019. This was a system maintenance release with low impact on agency reporting processes. Details can be found in the [Release Notes](#).

4.2 USDA DATA Act Files and Timeline for Data Submission

The USDA generates and submits Files A, B, and C on a quarterly basis to Treasury’s DATA Act Broker Submission (DABS). Data specific to financial assistance awards are generated and submitted in File D2 on a twice-monthly basis to Treasury’s Financial Assistance Broker Submission (FABS). USDA employs internal data validation and error correction processes and provides a quarterly assurance of data quality to Treasury. As part of DATA Act compliance requirements, the USDA submits 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

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

The USDA has defined the tasks and timeline required for successful submission of File A, B and C for each quarter. FSSP clients and USDA component agency SAOs provide a signed quarterly assurance statement to TARD each quarter. A brief description of each task, responsible agencies, and the timeframe for each task are described in the table below:

Task Item	Start	Finish
Begin Repository Processing of Files A, B, and C	19 th day of Jan., April, July, Oct.	20 th day of Jan., April, July, Oct.
Certification/Error Reports Distributed to Agency Shared Mailbox	20 th day of Jan., April, July, Oct.	20 th day of Jan., April, July, Oct.
Error File Correction Period for Agencies	20 th day of Jan., April, July, Oct.	28 th day of Jan., April, July, Oct.
Repository Reprocessing of Error Corrections	28 th day of Jan., April, July, Oct.	28 th day of Jan., April, July, Oct.
Certification/Error Reports Distributed to Agency Shared Mailbox, as applicable	28 th day of Jan., April, July, Oct.	28 th day of Jan., April, July, Oct.
Component CFO Review and Signed Assurance	28 th day of Jan., April, July, Oct.	8 th day of Feb., May, Aug., Nov.
Data Submitted to Treasury DATA Act Broker	8 th day of Feb., May, Aug., Nov.	15 th day of Feb., May, Aug., Nov.

4.2.2 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 to both the agency's shared mailbox and the D2 Certification mailbox (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 within 24 hours. Agency resubmissions with corrected records will be processed on the date of the next processing window. 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
 - 2nd of the month – CRM Extract is run and agencies submit files manually to drop box
 - 3rd of the month – D2 Internal Process runs at 6:30 AM CT
 - 5th of the month – Files are submitted to the FABS portal
- Second twice-monthly processing
 - 17th of the month - CRM Extract is run and agencies submit files manually to drop box
 - 18th of the month – D2 Internal Process runs at 6:30 AM CT
 - 20th of the month – Files are submitted to the FABS portal

4.3 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 following improvements have been proposed:
 - Leverage Treasury's API access for submission of USDA data.
 - Automate internal handling of component agency files.
 - Provide a central platform on the FMFI Web Portal for component agency file submission, including real-time receipt confirmation and validation status updates.

5. Relationships 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. A system of two-way communication and the open exchange of ideas between Federal and non-Federal stakeholders has been set up to resolve issues, report status, and communicate changes related to the DATA Act.

5.1 Framework of Interaction

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

5.2 Meetings

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

- USDA Quarterly DATA Act POC meeting with component agencies to discuss DATA Act updates and answer questions

- TARD bi-weekly meeting with Financial Management Services (FMS) project leaders to discuss DATA Act status and issues
- OMB and Treasury meetings include:
 - Monthly DATA Act Office Hours conference call with OMB and Treasury.
 - Tech Thursday in-person working sessions with Treasury's DATA Act Program Management Office (PMO).
- OCFO monthly meeting with the CFO Council to discuss DATA Act status and issues with CFOs
- OCFO meets with component agencies and Ad Hoc Groups on an as-needed basis

6. Oversight Process

The USDA governance entities provide oversight of system and component agency activity to ensure compliance with the Treasury requirements for DATA Act reporting. Through the oversight process, the USDA ensures timely, complete, and accurate data is provided to the American public. .

6.1 Management Oversight

The USDA DATA ACT Governance structure allows multi-level monitoring of systems and agency participation. The oversight includes confirmation that an adequate system of internal controls is established and maintained to identify and mitigate problems that may impact the timeliness and accuracy of reported data. .

- Compliance Monitoring – Component agency activity and data are monitored for compliance and quality to ensure that the data displayed on public websites is complete and accurate.
- System Assurances – Changes to financial and grants management systems mandated by updated Treasury guidance are initiated and monitored through the ServiceNow system.
- Compliance Challenges – OCFO works directly with component agencies to identify and address reporting and data quality challenges.
- Continuous improvements for automation, additional reports, and enhancements are used to ensure accurate, complete, and timely data reporting.

6.2 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 ensure USDA is aware of new requirements or documentation.

7. Appendix A – POC Charter

7.1 Overview

The DATA Act requires the component agencies to 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 set 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.

7.2 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
- USAspending.gov Website Issues
- Other DATA Act Issues

7.3 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.
- USAspending.gov Website Issues – Issues with the USAspending.gov 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 OMB, Treasury, or FMS to address issues.