



**U.S. ELECTION ASSISTANCE
COMMISSION
OFFICE OF INSPECTOR GENERAL**

FINAL REPORT:

**EAC PERFORMANCE UNDER THE
DIGITAL ACCOUNTABILITY AND
TRANSPARENCY ACT (DATA ACT)**

JANUARY 1 TO MARCH 31, 2017

**EAC IG Report No.
I-PA-EAC-04-17
November 2017**



U.S. ELECTION ASSISTANCE COMMISSION
1335 EAST-WEST HIGHWAY, SUITE 4300
SILVER SPRING, MD 20910

OFFICE OF THE INSPECTOR GENERAL

MEMORANDUM

To: Annette Lafferty, Chief Financial Officer and Senior Accountable Official

A handwritten signature in blue ink that reads "Patricia L. Layfield".

From: Patricia L. Layfield, Inspector General

Date: November 8, 2017

Subject: Final Performance Audit Report –Audit of the Election Assistance Commission’s Adherence to Reporting and Data Requirements of the Digital Accountability and Transparency Act (DATA Act)
EAC OIG Assignment Number I-PA-EAC-04-17

INTRODUCTION

The U.S. Election Assistance Commission’s Office of Inspector General (EAC OIG) conducted an audit of the EAC’s adherence to the reporting and data requirements of the Digital Accountability and Transparency Act (DATA Act) of 2014. The objective of the audit was to assess the (1) completeness, timeliness, quality, and accuracy of fiscal year 2017, second quarter financial and award data submitted for publication on USASpending.gov and (2) EAC’s implementation and use of the Government-wide financial data standards established by OMB and Treasury. We conducted our audit in accordance with the performance standards set forth in *Government Auditing Standards*, promulgated by the U.S. Comptroller General.

RESULTS OF AUDIT

As shown in the attached report, except as noted below, the EAC’s fiscal year 2017, second quarter financial and award data submitted for publication on USASpending.gov were complete, timely, accurate, and of acceptable quality. EAC also implemented and used the Government-wide financial data standards established by the Office of Management and Budget and the Department of the Treasury. EAC’s reporting omitted one of ten procurement awards (10%), including as many as 50 data elements that

should have been reported for the omitted award. For reasons beyond EAC's control, four (0.89%) of the 450 data elements in the nine transactions EAC reported were incorrect and three of the 450 data elements were omitted (0.67%). Your response indicated that EAC took corrective action for quarterly reporting subsequent to the quarter that was the subject of our audit.

REPORT DISTRIBUTION

The legislation creating the Office of Inspector General requires that we report to Congress semiannually on all audit reports issued, actions taken to implement our recommendations, and recommendations that have not been implemented. Since EAC has already implemented recommendations related to the finding of this audit, you should expect to see the completion of this audit reported in the semiannual report for the period ending March 31, 2018. Guidance from the Federal Audit Executive Council of the Council of the Inspectors General on Integrity and Efficiency also requires us to distribute this report to four Committees in Congress, the Government Accountability Office, and the Department of the Treasury OIG. As always, the report will also be posted on the EAC OIG's website and on Oversight.gov.

Thank you and the Administrative Resource Center, EAC's financial management service provider, for the cooperation and support we received during the completion of this audit. If you have any questions regarding this report, please call me at (301) 734-3104.

Attachment

cc: Matthew Masterson, EAC Chairman
Thomas Hicks, EAC Vice Chairman
Christy McCormick, EAC Commissioner
Brian Newby, EAC Executive Director
Cliff Tatum, EAC General Counsel
Brenda Bowser Soder, EAC Director of Communications and Public Affairs
The Honorable Ron Johnson, Chairman, U.S. Senate Homeland Security and
Government Affairs Committee
The Honorable Claire McCaskill, Ranking Member, U.S. Senate Homeland Security
and Government Affairs Committee
The Honorable Trey Gowdy, Chairman, U.S. House Committee on Oversight and
Government Reform

The Honorable Elijah E. Cummings Ranking Member, U.S. House Committee on Oversight and Government Reform

The Honorable Mike Enzi, Chairman, U.S. Senate Committee on the Budget

The Honorable Bernie Sanders, Ranking Member, U.S. Senate Committee on the Budget

The Honorable Diane Black, Chairman, U.S. House Committee on the Budget

The Honorable John Yarmuth, Ranking Member, U.S. House Committee on the Budget

Government Accountability Office

Department of the Treasury, Office of Inspector General



Office of Inspector General

Audit of the Election Assistance Commission's Performance under the Digital Accountability and Transparency Act (DATA Act) of 2014 For the Period January 1, 2017 through March 31, 2017

Executive Summary

Results in Brief

In all material respects, except as noted below, the Election Assistance Commission's (EAC's) fiscal year 2017, second quarter financial and award data submitted for publication on USAspending.gov were complete, timely, accurate, and of acceptable quality. EAC also implemented and used the Government-wide financial data standards established by the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury). EAC's reporting omitted one of ten procurement awards (10%), including as many as 50 data elements that should have been reported for the omitted award. For reasons beyond EAC's control, four (0.89%) of the 450 data elements in the nine transactions EAC reported were incorrect and three of the 450 data elements were omitted (0.67%).

Reason for the Audit

Section 6 of the Digital Accountability and Transparency Act of 2014 (DATA Act) requires the Inspector General (IG) of each Federal agency, in consultation with the Comptroller General of the United States, to review a statistically valid sampling of the spending data submitted under the Act by the Federal agency. Those IGs are required to submit to Congress and make publically available a report assessing the completeness, timeliness, quality, and accuracy of the data sampled and the implementation and use of data standards by the Federal agency.

Recommendation

The EAC Senior Accountable Official (SAO) should develop policies and procedures to enter and report agency-generated miscellaneous obligations in a manner that ensures they are included in the DATA Act reporting process.

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U.S. ELECTION ASSISTANCE COMMISSION
1335 EAST-WEST HIGHWAY, SUITE 4300
SILVER SPRING, MD 20910
OFFICE OF THE INSPECTOR GENERAL

November 8, 2017

Annette Lafferty, Chief Financial Officer
Senior Accountable Official
U. S. Election Assistance Commission

This report presents the results of our audit of EAC's DATA Act reporting for the second quarter of fiscal year 2017. The objectives of the audit were to assess (1) the completeness, timeliness, quality, and accuracy of fiscal year 2017, second quarter financial and award data submitted for publication on USAspending.gov and (2) EAC's implementation and use of the Government-wide financial data standards established by the Office of Management and Budget (OMB) and Treasury.

We conducted our audit in accordance with generally accepted government auditing standards and designed our audit procedures based on recommended guidance from the Council of the Inspectors General on Integrity and Efficiency (CIGIE), Federal Audit Executive Council (FAEC), DATA Act Working Group. EAC did not process any transactions pertaining to grant awards or any intragovernmental transfers during the period, nor did any of EAC's vendors report highly-compensated employees. Therefore, we did not test the files and transactions that would have pertained to those areas if EAC had processed such transactions or done business with such vendors. Appendix B, beginning on page 8, contains further details concerning the background, objectives, scope, and methodology of our audit.

Results

EAC's second quarter financial and award data submitted for publication on USA Spending.gov were generally complete, timely, accurate, and of acceptable quality. EAC also implemented and used the Government-wide financial data standards established by OMB and Treasury. We found EAC's reporting omitted one of ten procurement awards (10%). Within those ten awards, EAC also omitted 53 of 500 (10.60%) required data elements, including as many as 50 data elements¹ that would have been reported for the omitted award. We reviewed the remaining nine awards in

¹ Although the *Federal Spending Transparency Data Standards* define 57 required data elements, seven of the elements applied only to grants or transactions with vendors who reported highly-compensated employees. During the quarter under review, EAC did not have any transactions that would require reporting any of those elements.

detail and, for reasons beyond EAC's control, four (0.89%) of the 450 data elements related to those nine awards contained apparent errors.

Finding 1 – Omitted Transaction

Reporting processes did not ensure that all transactions were included in DATA Act reports.

EAC's DATA Act reporting omitted one miscellaneous obligation that was a reportable transaction initiated during the second quarter. The normal DATA Act reconciliation process, a collaboration between EAC and its service provider, identified the miscellaneous obligation anomaly and the EAC Senior Accountable Official (SAO) was able to explain the transaction.

The DATA Act, in part, requires Federal agencies to report financial and award data in accordance with the established Government-wide financial data standards. Those standards identify specific data elements that must be reported for each award, such as award identification number, award type, business type, etc. (see *Federal Spending Transparency Data Standards*, Appendix D, beginning on page 15).

EAC issued the miscellaneous obligation under authority it has to enter into contracts without using the service provider's procurement processes. Normally, the Administrative Resource Center (ARC) Procurement group handles EAC's obligations through its contracting process via the Procurement Request Information System Management (PRISM) system. As part of that process, ARC contracting personnel click on a box to initiate transfer of some data from PRISM to the Federal Procurement Data System – Next Generation (FPDS-NG). They manually enter additional data into FPDS-NG, which feeds data to the DATA Act Broker, the automated process for updating USAspending.gov. However, when the customer agency generates the miscellaneous obligation and provides it to ARC, the accountants in ARC only enter the obligation into the Oracle financial accounting system. EAC was not aware that ARC did not enter such obligations in FPDS-NG or that the customer agency was expected to input the data into FPDS-NG under such circumstances.

As a result, DATA Act reporting for the second quarter of fiscal year 2017 was incomplete for one obligation and as many as 50 data elements that would have been reported to USAspending.gov if that obligation had been included. The amount of quarterly spending reported on USAspending.gov was understated by the amount of the \$18,809 miscellaneous obligation.

Recommendation

The EAC Senior Accountable Official (SAO) should develop policies and procedures to enter and report agency-generated miscellaneous obligations in a manner that ensures they are included in the DATA Act reporting process.

Management's Response

EAC generally agrees with the recommendation. ARC provides a report called "Awards to be Reported" with the monthly and quarterly reconciliations available to EAC in the OMB MAX. The report provides EAC with a listing of documents that do not have PIID/PAIDS in Oracle. Monthly reconciliations allow EAC to verify if information is correct and/or if a document needs a PIID/PAIDS, allowing time to correct the discrepancy before quarterly reporting. Comments on the certifications allow the agency to qualify issues/concerns with the submission.

Document EAC17PO10, \$18,809.20 was identified on the "Awards to be Reported" report. EAC properly identified it as a discrepancy on the quarterly certification document. After discussions among EAC and service provider staff, roles and responsibilities were clarified for the new DATA Act reconciliation process. It was determined that this was a manual obligation that needed to be entered into FPDS-NG. It was further determined that EAC is responsible for entering manual obligations into FPDS-NG, since such documents do not flow to FPDS-NG from PRISM, the automated procurement system used by EAC to send procurement requisitions to the service provider for award. Further, manual obligations are not being signed by the service provider's contracting officer using his/her warrant. EAC entered the procurement in FPDS-NG with the required data elements on 9/18/17.

EAC now has a process in place to enter manual awards into FPDS-NG within three business days. This process was implemented with three new manual obligations. The PIID/PAIDS were then provided by EAC to the service provider so staff could enter the PIIDs in Oracle.

Auditor's Comments

EAC's corrective action, if designed and implemented as described, should be sufficient to provide reasonable assurance that miscellaneous obligations are reported. However, the audit response was not subjected to auditing procedures applied in the audit and, accordingly, we are unable to express a conclusion on its implementation or effectiveness.

Other Issues Beyond the Control of the EAC

During our testing of detailed transactions and the required data elements associated with those transactions, we also found three types of errors that were beyond EAC's control.

The largest numbers of such errors were completeness errors, which stemmed from three contracts for which no contractor business types were recorded (33% of transactions, 0.67% of reportable elements). We also found accuracy errors in data concerning two vendors whose business types identified them as being both for-profit entities and recipients of both grants and contracts (22% of transactions, 0.44% of reportable elements). The information for those data elements comes from the System

for Award Management (SAM), which vendors use to register basic information for Federal awards. The vendors are responsible for the completeness and accuracy of the information input into SAM.

We found one instance in which the DATA Act reporting contained an amount for the data element “potential value of the award” of \$600 when that value should have been \$24,672. The explanation given by EAC’s service provider met the characteristics of a known, Government-wide issue in which the DATA Act Broker, which gathers the information to be reported on USAspending.gov, picked up the potential value of the award from the current transaction value instead of the total contract value. This issue is explained more thoroughly in the Scope section of the report, beginning on page 10.

For one award, an input error that occurred during the service provider’s closeout process caused the period of performance potential end date to be incorrect. Because the transaction was a close-out transaction, the error could not be corrected; however, we found no indication that the error was indicative of any systemic problem and concluded that it was nothing more than a simple mistake.

Appendix A - Views of Responsible Officials



U.S. Election Assistance Commission
1335 East-West Highway, Suite 4300
Silver Spring, MD 20910

To: Patricia Layfield, Inspector General **Date:** November 3, 2017
From: Annette Lafferty, Chief Financial Officer *Annette Lafferty*
Subject: Election Assistance Commission Response to the Draft of the U.S. Election Assistance Commission's Performance under the Digital Accountability and Transparency Act (DATA Act) of 2014 For the Period January 1, 2017 through March 31, 2017

As Election Assistance Commission Senior Accountable Official for DATA Act Reporting, I have reviewed the Draft Audit Report and generally concur with the facts stated in the report and the results of the audit. As noted in the Management Response to the Draft Report, a process is in place for EAC to enter manual obligations into FPDS-NG within three business days of award. The PIID/PAIDs are provided by EAC to the service provider so the PIIDs can be entered in the financial system. This new process was implemented with three manual obligations made subsequent to the audit. The agency considers the recommendation closed, with corrective action taken and a new, implemented process in place.

Thank you for the opportunity to respond to the draft report. We also appreciate your cooperation and assistance throughout the audit process.

Appendix B - Background, Objectives, Scope, and Methodology

Background

The EAC was established by the Help America Vote Act of 2002 (HAVA). EAC is an independent, bipartisan commission charged with developing guidance to meet HAVA requirements, adopting voluntary voting system guidelines, and serving as a national clearinghouse of information on election administration. EAC also accredits testing laboratories and certifies voting systems, as well as audits the use of HAVA funds.

The Federal Funding Accountability and Transparency Act of 2006 (FFATA) was signed into law on September 26, 2006. The legislation required that federal contract, grant, loan, and other financial assistance awards of more than \$25,000 be displayed on a searchable, publically accessible website, USAspending.gov, to give the American public access to information on how their tax dollars are being spent. As a matter of discretion, USAspending.gov also displays certain federal contracts of more than \$3,000. The initial site went live in 2007.

Federal agencies are required to report the name of the entity receiving the award, the amount of the award, the recipient's location, the place of performance location, as well as other information. In 2008, FFATA was amended by the Government Funding Transparency Act to require prime recipients to report details on their first-tier sub-recipients for awards made as of October 1, 2010.

In February 2014, the OMB designated the Treasury to be responsible for operating and supporting USAspending.gov. Treasury's Bureau of the Fiscal Service (BFS) is administering this responsibility on behalf of Treasury. The BFS relaunched USAspending.gov in March 2015 with improvements to the site's usability, presentation, and search function, including a re-organization of how the data are presented.

Congress designed the DATA Act to:

- Expand FFATA (31 U.S.C. 6101) by disclosing direct Federal agency expenditures and linking Federal contract, loan, and grant spending information to programs of Federal agencies to enable taxpayers and policy makers to track Federal spending more effectively;
- Establish Government-wide data standards for financial data and provide consistent, reliable, and searchable Government-wide spending data that are displayed accurately for taxpayers and policy makers on USAspending.gov (or a successor system that displays the data);
- Simplify reporting for entities receiving Federal funds by streamlining reporting requirements and reducing compliance costs while improving transparency;
- Improve the quality of data submitted to USAspending.gov by holding Federal agencies accountable for the completeness and accuracy of the data submitted; and

- Apply approaches developed by the Recovery Accountability and Transparency Board to spending across the Federal Government.

The DATA Act also requires the Inspector General of each Federal agency, in consultation with the Comptroller General of the United States, to review a statistically valid sampling of the spending data submitted under the DATA Act by the Federal agency; and submit to Congress and make publically available a report assessing the completeness, timeliness, quality, and accuracy of the data sampled and the implementation and use of data standards by the Federal agency. On September 26, 2017, GAO announced their audit pursuant to the following DATA Act requirement:

“...after a review of the reports submitted under subsection (a) [the IG reports], the Comptroller General of the United States shall submit to Congress and make publically available a report assessing and comparing the data completeness, timeliness, quality, and accuracy of the data submitted under this Act by Federal agencies and the implementation and use of data standards by Federal agencies.”

After becoming aware of a timing anomaly in the DATA Act, CIGIE wrote to Congress to inform them that the IGs would issue reports one year later than the date originally called for in the law. Under the DATA Act as written, the IGs would have been required to report on the same objectives contained in the current audit by November 9, 2016; however, the agencies the IGs were to audit were not required to begin their DATA Act reporting until May 2017.

Files A, B, and C are submitted by the agency or its financial management service provider. Files A and B contain summary-level financial data. File C has reportable award-level data. Files D-1 through F contain detailed demographic information for award-level transactions reported in File C. Files D-1 through F are submitted by external award reporting systems such as the General Services Administration’s (GSA’s) SAM or its FPDS-NG to Treasury’s DATA Act Broker. File D-1 relates to contract awards and procurements, File D-2 relates to grants and assistance awards, File E contains information on vendors’ highly-paid employees, and File F contains information related to grants and assistance. The Senior Accountable Official (SAO) for each Federal agency is required to certify the seven data files for its agency’s financial and award data to be published on USAspending.gov.

EAC obtains goods and services from various vendors. To do so, EAC awards contracts and purchase orders. Until approximately 2011, EAC administered a grant program under HAVA, which ultimately awarded approximately \$3.2 billion in formula grants to states. Most of the funds have now been paid to the states and EAC experiences very little grant activity. During the quarter that is within the scope of this audit, the EAC had no reportable grant transactions. Therefore, the audit of EAC’s reporting was limited to reporting relevant to contracts, purchase orders, and related payments made during the second quarter of 2017.

DATA Act reporting is a collaborative effort by the EAC and its service provider. The service provider’s financial management system, Oracle, generates Files A, B, and C

that are used to report data to USAspending.gov. EAC's File D-1 contains demographic information on the contract awards.

Objectives

The objectives of this engagement were to assess the (1) completeness, timeliness, quality, and accuracy of fiscal year 2017, second quarter financial and award data submitted for publication on USAspending.gov and (2) EAC's implementation and use of the Government-wide financial data standards established by OMB and Treasury.

Scope

The scope of this audit was fiscal year 2017 second quarter financial and award data the EAC submitted for publication on USAspending.gov and any applicable procedures, certifications, documentation, and controls to achieve that process. We conducted the performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To accomplish the statistical validity of the transaction sampling required by the DATA Act, the FAEC Guide recommended a minimum sample size of 385 transactions, based on a 95 percent confidence level, an initial-year expected error rate of 50 percent, and a desired sampling precision of 5 percent. Preliminary review of the data in Files C and D-1 indicated that EAC processed fewer than fifteen reportable transactions during the period under audit. Therefore, the EAC OIG audited 100% of the transactions processed during the period.

The EAC did not process any grant-related transactions during the second quarter of fiscal year 2017. The agency also did not have any vendors who reported highly-compensated employees nor did it have any Intragovernmental Transfers during the period. Procedures related to grants, vendors' highly-compensated employees, and Intragovernmental Transfers (including tests of grant transactions and data in Files D-2 and F and data concerning highly compensated employees in File E) were outside the scope of testing for EAC transactions.

According to the FAEC of the CIGIE, certain Government-wide issues have been identified as part of the DATA Act audits occurring throughout the Federal government. The following issue may have affected one of EAC's transactions. As described by the FAEC, the issue is set forth below.

Current Total Value of Award and Potential Total Value of Award Errors for Procurement Award Modifications – Data from the (1) Current Total Value of Award and (2) Potential Total Value of Award elements are extracted from the Federal Procurement Data System

– Next Generation (FPDS-NG) via the legacy USAspending.gov and provided to the DATA Act broker (broker). Specifically, data for these elements are extracted from the following FPDS-NG fields respectively: (1) base and exercised options value and (2) base and all options value. These two fields are categorized in FPDS-NG under two columns for data entry labeled “Current” and “Total”. The “Current” column contains amounts entered into the system by the agency. The “Total” column contains cumulative amounts computed by FPDS-NG based on the modification amounts entered into the system by the agency. Procurement award modifications, included in our sample, reported values for these elements from FPDS-NG’s “Current” column, which displays the modification amount, rather than the “Total” column, which displays the total award value. As a result, data for the Current Total Value of Award and Potential Total Value of Award elements were inconsistent with agency records. A no-cost modification would cause the “Total” column to display an erroneous zero balance. Procurement awards (base awards) that were not modified did not produce these same errors. The Treasury’s PMO Government-wide DATA Act Program Management Office officials confirmed that they are aware that the broker currently extracts data for these elements from the “Current” column rather than the “Total” column. A Treasury official stated that the issue will be resolved once DAIMS version 1.1 is implemented in the broker and related historical data from USAspending.gov are transferred to Beta.USAspending.gov during fall 2017...

Methodology

To meet the needs of the IG community, CIGIE’s FAEC established the DATA Act Working Group (Working Group). The Working Group’s mission is to assist the IG community in understanding and meeting its DATA Act oversight requirements. The Working Group published the *Inspectors General Guide to Compliance under the DATA Act* (the FAEC Guide) to assist the Inspectors General in meeting the statutory audit requirements. The EAC OIG used and adapted the FAEC Guide in planning this engagement and performing the required audit work. Therefore, the EAC OIG methodology included:

Planning the audit

- Obtaining an understanding of criteria applicable to the EAC’s reporting of data to USAspending.gov;
- Reviewing pertinent prior audit reports;
- Obtaining a basic understanding of the systems, organizations, and overall controls pertinent to EAC’s DATA Act reporting;
- Obtaining an understanding of the reporting files, the data elements included in them, and the reporting process;
- Assessing inherent, control, and fraud risks in the DATA Act reporting process;
- Preparing a sampling plan to test the data reported to USAspending.gov for the second fiscal quarter of 2017.

Assessing internal controls over the process

- Evaluating and documenting the EAC control environment, risk assessment, control activities, information and communication, and monitoring as those control components related to DATA Act reporting;
- Documenting the auditors' understanding of the relevant systems, processes, and internal controls over DATA Act reporting;
- Reviewing and evaluating the effects on the DATA Act audit of pertinent portions of the service auditor's report on controls in the BFS, ARC, the EAC's provider of accounting, procurement, and related systems services;
- Reviewing EAC management's self-assessments of controls prepared in accordance with the Federal Managers' Financial Integrity Act (FFMIA) and in response to auditors' requests made as a part of the concurrent financial statement audit;
- Performing walk-throughs of processes pertinent to the DATA Act reporting process with knowledgeable personnel within both EAC and its service provider;
- Reviewing EAC's reconciliation procedures for the DATA Act reporting and the quarterly SF-133, *Report on Budget Execution*;
- Evaluating the appropriateness of assurances provided by the EAC Senior Accountable Official on the completeness, accuracy, and quality of data and adherence to required data standards, as applicable;
- Preparing a sampling plan to document the basis for the transactions selected for detailed testing.

Testing the EAC's DATA Act reporting for the second fiscal quarter of 2017

- Determining whether File A included all Treasury Account Symbols (TASs) from which funds were obligated and all transactions processed in the reporting period;
- Determining whether all appropriations found in the SF-133 report were accounted for in File B;
- Determining whether File B contained legitimate program activity names, codes and object classes;
- Requesting the reconciliation between EAC's March 31, 2017 trial balance and File B, and assessing the reasonableness of the agency's process to resolve all variances and report on any unusual or unexplained variances it identified;
- Concluding on whether Files A and B were complete;
- Assessing the completeness and suitability of File C for sampling;
- Tracing the "Procurement Instrument Identifier Numbers (PIID)" in File C to File D-1 and verifying the validity of File D-1;
- Matching non-financial elements from File D-1 to the FPDS-NG data;
- Determining whether all transactions that should have been recorded were recorded and that those transactions included data elements required under the DATA Act;

- Matching data elements to the GSA's SAM for awardees required to register in SAM, the originating system (PRISM or Oracle) records/reports, if reliable, or to original, underlying records for the specific award-level data elements;
- Obtaining documentation demonstrating when the data were reported and verifying that the reporting occurred not later than 4/30/2017;
- Calculating the error rate for each of the characteristics tested (completeness, accuracy, timeliness, quality, implementation and use of data standards) for inclusion in the overall summary of audit results.

The EAC OIG conducted the audit in the EAC headquarters between August 31 and October 24, 2017.

Appendix C - Acronyms

ARC	Administrative Resources Center (a division of BFS)
BFS	Bureau of the Fiscal Service (a bureau of the Treasury Department)
CIGIE	Council of the Inspectors General on Integrity and Efficiency
DATA Act	Digital Accountability and Transparency Act of 2014
EAC	U. S. Election Assistance Commission
FAEC	Federal Audit Executive Council
FFATA	Federal Funding Accountability and Transparency Act of 2006
FPDS-NG	Federal Procurement Data System – Next Generation
GSA	General Services Administration
OMB	Office of Management and Budget
PIID	Procurement Instrument Identifier
PAIDS	Parent Award Identification (ID) Number
PRISM	Procurement Request Information System Management
SAM	System for Award Management
SAO	Senior Accountable Official

Appendix D - Federal Spending Transparency Data Standards

Pursuant to the *Digital Accountability and Transparency Act of 2014* (DATA Act), Pub. L. No. 113-101, the Office of Management & Budget and the Treasury established the following set of final Government-wide data standards for Federal funds made available to or expended by Federal agencies and entities receiving Federal funds. Agencies should refer to M-15-12, [Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable](#), on the implementation of these data standards.

Account Level Data Standards

This list of data elements describes the appropriations accounts from which agencies fund Federal awards.

The DATA Act requirements for data definitions and reporting financial data did not necessitate developing new definitions, as agencies have collected and reported these data to OMB and Treasury for decades. The definitions for the financial data elements below were written explicitly to inform the public and others not well versed in the nuances of the Federal Government's budgeting and accounting laws, administrative guidance, operational systems, and audited agency financial systems. Agencies will continue to follow the detailed guidance in OMB Circular A-11 and the Treasury Financial Manual (TFM) in recording financial data in their systems and reporting the same to OMB and Treasury. The data standards below are drawn from these more detailed definitions that agencies will continue to follow.

Data Element	Data Definition
Appropriations Account	<p>The basic unit of an appropriation generally reflecting each unnumbered paragraph in an appropriation act. An appropriation account typically encompasses a number of activities or projects and may be subject to restrictions or conditions applicable to only the account, the appropriation act, titles within an appropriation act, other appropriation acts, or the Government as a whole.</p> <p>An appropriations account is represented by a TAFS created by Treasury in consultation with OMB. (defined in OMB Circular A-11)</p>
Budget Authority Appropriated	<p>A provision of law (not necessarily in an appropriations act) authorizing an account to incur obligations and to make outlays for a given purpose. Usually, but not always, an appropriation provides budget authority. (defined in OMB Circular A-11)</p>

Data Element	Data Definition
Object Class	Categories in a classification system that presents obligations by the items or services purchased by the Federal Government. Each specific object class is defined in OMB Circular A-11 § 83.6. (defined in OMB Circular A-11)
Obligation	<p>Obligation means a legally binding agreement that will result in outlays, immediately or in the future. When you place an order, sign a contract, award a grant, purchase a service, or take other actions that require the Government to make payments to the public or from one Government account to another, you incur an obligation. It is a violation of the Antideficiency Act (31 U.S.C. § 1341(a)) to involve the Federal Government in a contract or obligation for payment of money before an appropriation is made, unless authorized by law. This means you cannot incur obligations in a vacuum; you incur an obligation against budget authority in a Treasury account that belongs to your agency. It is a violation of the Antideficiency Act to incur an obligation in an amount greater than the amount available in the Treasury account that is available. This means that the account must have budget authority sufficient to cover the total of such obligations at the time the obligation is incurred. In addition, the obligation you incur must conform to other applicable provisions of law, and you must be able to support the amounts reported by the documentary evidence required by 31 U.S.C. § 1501. Moreover, you are required to maintain certifications and records showing that the amounts have been obligated (31 U.S.C. § 1108). The following subsections provide additional guidance on when to record obligations for the different types of goods and services or the amount.</p> <p>Additional detail is provided in Circular A-11.</p>
Other Budgetary Resources	New borrowing authority, contract authority, and spending authority from offsetting collections provided by Congress in an appropriations act or other legislation, or unobligated balances of budgetary resources made available in previous legislation, to incur obligations and to make outlays. (defined in OMB Circular A-11)

Data Element	Data Definition
Outlay	<p>Payments made to liquidate an obligation (other than the repayment of debt principal or other disbursements that are “means of financing” transactions). Outlays generally are equal to cash disbursements but also are recorded for cash-equivalent transactions, such as the issuance of debentures to pay insurance claims, and in a few cases are recorded on an accrual basis such as interest on public issues of the public debt. Outlays are the measure of Government spending. (defined in OMB Circular A-11)</p>
Program Activity	<p>A specific activity or project as listed in the program and financing schedules of the annual budget of the United States Government. (defined in OMB Circular A-11)</p>
Treasury Account Symbol (excluding sub-account)	<p>Treasury Account Symbol: The account identification codes assigned by the Treasury to individual appropriation, receipt, or other fund accounts. All financial transactions of the Federal Government are classified by TAS for reporting to the Treasury and the Office of Management and Budget. (defined in OMB Circular A-11)</p> <p>Treasury Appropriation Fund Symbol: The components of a Treasury Account Symbol – allocation agency, agency, main account, period of availability and availability type – that directly correspond to an appropriations account established by Congress. (defined in OMB Circular A-11)</p>
Unobligated Balance	<p>Unobligated balance means the cumulative amount of budget authority that remains available for obligation under law in unexpired accounts at a point in time. The term “expired balances available for adjustment only” refers to unobligated amounts in expired accounts.</p> <p>Additional detail is provided in Circular A-11.</p>

Award Characteristic Data Standards

These data elements describe characteristics that apply to specific financial assistance and/or procurement awards.

Data Element	Data Definition
Action Date	<p>The date the action being reported was issued / signed by the Government or a binding agreement was reached.</p>

Data Element	Data Definition
Action Type	Description (and corresponding code) that provides information on any changes made to the Federal prime award. There are typically multiple actions for each award. (Note: This definition encompasses current data elements ‘Type of Action’ for financial assistance and ‘Reason for Modification’ for procurement)
Award Description	A brief description of the purpose of the award.
Award Identification (ID) Number	The unique identifier of the specific award being reported, i.e. Federal Award Identification Number (FAIN) for financial assistance and Procurement Instrument Identifier (PIID) for procurement.
Award Modification/Amendment Number	The identifier of an action being reported that indicates the specific subsequent change to the initial award.
Award Type	Description (and corresponding code) that provides information to distinguish type of contract, grant, or loan and provides the user with more granularity into the method of delivery of the outcomes.
Business Types	A collection of indicators of different types of recipients based on socio-economic status and organization / business areas.
Catalog of Federal Domestic Assistance (CFDA) Number	The number assigned to a Federal area of work in the Catalog of Federal Domestic Assistance.
Catalog of Federal Domestic Assistance (CFDA) Title	The title of the area of work under which the Federal award was funded in the Catalog of Federal Domestic Assistance.
North American Industrial Classification System (NAICS) Code	The identifier that represents the North American Industrial Classification System Code assigned to the solicitation and resulting award identifying the industry in which the contract requirements are normally performed.
North American Industrial Classification System (NAICS) Description	The title associated with the NAICS Code.

Data Element	Data Definition
Ordering Period End Date	For procurement, the date on which, for the award referred to by the action being reported, no additional orders referring to it may be placed. This date applies only to procurement indefinite delivery vehicles (such as indefinite delivery contracts or blanket purchase agreements). Administrative actions related to this award may continue to occur after this date. The period of performance end dates for procurement orders issued under the indefinite delivery vehicle may extend beyond this date.
Parent Award Identification (ID) Number	The identifier of the procurement award under which the specific award is issued, such as a Federal Supply Schedule. This data element currently applies to procurement actions only.
Period of Performance Current End Date	The current date on which, for the award referred to by the action being reported, awardee effort completes or the award is otherwise ended. Administrative actions related to this award may continue to occur after this date. This date does not apply to procurement indefinite delivery vehicles under which definitive orders may be awarded.
Period of Performance Potential End Date	For procurement, the date on which, for the award referred to by the action being reported if all potential pre-determined or pre-negotiated options were exercised, awardee effort is completed or the award is otherwise ended. Administrative actions related to this award may continue to occur after this date. This date does not apply to procurement indefinite delivery vehicles under which definitive orders may be awarded.
Period of Performance Start Date	The date on which, for the award referred to by the action being reported, awardee effort begins or the award is otherwise effective.
Primary Place of Performance Address	The address where the predominant performance of the award will be accomplished. The address is made up of six components: Address Lines 1 and 2, City, County, State Code, and ZIP+4 or Postal Code.

Data Element	Data Definition
Primary Place of Performance Congressional District	U.S. congressional district where the predominant performance of the award will be accomplished. This data element will be derived from the Primary Place of Performance Address.
Primary Place of Performance Country Code	Country code where the predominant performance of the award will be accomplished.
Primary Place of Performance Country Name	Name of the country represented by the country code where the predominant performance of the award will be accomplished.
Record Type	Code indicating whether an action is an individual transaction or aggregated.

Award Amount Data Standards

These data elements describe characteristics that apply to amount information for financial assistance and/or procurement awards.

Data Element	Data Definition
Amount of Award	The cumulative amount obligated by the Federal Government for an award, which is calculated by USAspending.gov or a successor site. For procurement and financial assistance awards except loans, this is the sum of Federal Action Obligations . For loans or loan guarantees, this is the Original Subsidy Cost .
Current Total Value of Award	For procurement, the total amount obligated to date on a contract, including the base and exercised options.
Federal Action Obligation	Amount of Federal Government's obligation, de-obligation, or liability, in dollars, for an award transaction.
Non-Federal Funding Amount	For financial assistance, the amount of the award funded by non-Federal source(s), in dollars. Program Income (as defined in 2 C.F.R. § 200.80) is not included until such time that Program Income is generated and credited to the agreement.
Potential Total Value of Award	For procurement, the total amount that could be obligated on a contract, if the base and all options are exercised.

Awardee & Recipient Entity Data Standards

These data elements describe the recipients/awardees of Federal funds.

Data Element	Data Definition
Awardee/Recipient Legal Entity Name	The name of the awardee or recipient that relates to the unique identifier. For U.S. based companies, this name is what the business ordinarily files in formation documents with individual states (when required).
Awardee/Recipient Unique Identifier	The unique identification number for an awardee or recipient. Currently the identifier is the 9-digit number assigned by Dun & Bradstreet referred to as the DUNS® number.
Highly Compensated Officer Name	<p>First Name: The first name of an individual identified as one of the five most highly compensated “Executives.” “Executive” means officers, managing partners, or any other employees in management positions.</p> <p>Middle Initial: The middle initial of an individual identified as one of the five most highly compensated “Executives.” “Executive” means officers, managing partners, or any other employees in management positions.</p> <p>Last Name: The last name of an individual identified as one of the five most highly compensated “Executives.” “Executive” means officers, managing partners, or any other employees in management positions.</p>
Highly Compensated Officer Total Compensation	The cash and noncash dollar value earned by the one of the five most highly compensated “Executives” during the awardee's preceding fiscal year and includes the following (for more information see 17 C.F.R. § 229.402(c)(2)): salary and bonuses, awards of stock, stock options, and stock appreciation rights, earnings for services under non-equity incentive plans, change in pension value, above-market earnings on deferred compensation which is not tax qualified, and other compensation.
Legal Entity Address	The awardee or recipient’s legal business address where the office represented by the Unique Entity Identifier (as registered in the System for Award Management) is located. In most cases, this should match what the entity has filed with the State in its organizational documents, if required. The address is made up of five components: Address Lines 1 and 2, City, State Code, and ZIP+4 or Postal Code.
Legal Entity Congressional District	The congressional district in which the awardee or recipient is located. This is not a required data element for non-U.S. addresses.

Data Element	Data Definition
Legal Entity Country Code	Code for the country in which the awardee or recipient is located, using the ISO 3166-1 Alpha-3 GENC Profile, and not the codes listed for those territories and possessions of the United States already identified as “states.”
Legal Entity Country Name	The name corresponding to the Country Code.
Ultimate Parent Legal Entity Name	The name of the ultimate parent of the awardee or recipient. Currently, the name is from the global parent DUNS® number.
Ultimate Parent Unique Identifier	The unique identification number for the ultimate parent of an awardee or recipient. Currently the identifier is the 9-digit number maintained by Dun & Bradstreet as the global parent DUNS® number.

Awarding Entity Data Standards

These data elements describe the characteristics of the entity that made the award.

Data Element	Data Definition
Awarding Agency Code	A department or establishment of the Government as used in the Treasury Account Fund Symbol (TAFS).
Awarding Agency Name	The name associated with a department or establishment of the Government as used in the Treasury Account Fund Symbol (TAFS).
Awarding Office Code	Identifier of the level n organization that awarded, executed or is otherwise responsible for the transaction.
Awarding Office Name	Name of the level n organization that awarded, executed or is otherwise responsible for the transaction.
Awarding Sub Tier Agency Code	Identifier of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.
Awarding Sub Tier Agency Name	Name of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.

Funding Entity Data Standards

These data elements describe the characteristics of the entity that provided the funding for an award.

Data Element	Data Definition
Funding Agency Code	The 3-digit CGAC agency code of the department or establishment of the Government that provided the preponderance of the funds for an award and/or individual transactions related to an award.
Funding Agency Name	Name of the department or establishment of the Government that provided the preponderance of the funds for an award and/or individual transactions related to an award.
Funding Office Code	Identifier of the level n organization that provided the preponderance of the funds obligated by this transaction.
Funding Office Name	Name of the level n organization that provided the preponderance of the funds obligated by this transaction.
Funding Sub Tier Agency Code	Identifier of the level 2 organization that provided the preponderance of the funds obligated by this transaction.
Funding Sub Tier Agency Name	Name of the level 2 organization that provided the preponderance of the funds obligated by this transaction.

What is the OIG mission?

The OIG audit mission is to provide timely, high-quality professional products and services that are useful to OIG's clients. OIG seeks to provide value through its work, which is designed to enhance the economy, efficiency, and effectiveness in EAC operations so they work better and cost less in the context of today's declining resources. OIG also seeks to detect and prevent fraud, waste, abuse, and mismanagement in these programs and operations. Products and services include traditional financial and performance audits, contract and grant audits, information systems audits, and evaluations.

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Copies of OIG reports can be requested by e-mail. (eacoig@eac.gov)

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U.S. Election Assistance Commission
Office of Inspector General
1335 East-West Highway, Suite 4300
Silver Spring, MD 20910

Phone: 301-734-3105

Fax: 301-734-3115

How can I report fraud, waste or abuse involving the U.S. Election Assistance Commission or Help America Vote Act Funds?

By Mail: U.S. Election Assistance Commission
Office of Inspector General
1335 East-West Highway, Suite 4300
Silver Spring, MD 20910

E-mail: eacoig@eac.gov

OIG Hotline: 866-552-0004 (toll free)

FAX: 301-734-3115

