



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

FINAL REPORT:

**AUDIT OF THE U.S. ELECTION
ASSISTANCE COMMISSION'S
COMPLIANCE WITH THE DIGITAL
ACCOUNTABILITY AND
TRANSPARENCY ACT OF 2014**

**EAC IG Report No.
I-PA-EAC-07-19
November 2019**



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

OFFICE OF THE INSPECTOR GENERAL

November 8, 2019

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

Re: Audit of the U.S. Election Assistance Commission's Compliance with the Digital Accountability and Transparency Act of 2014 (Assignment No. I-PA-EAC-07-19)

Introduction

The Digital Accountability and Transparency Act (DATA Act) of 2014, requires federal agencies to report financial and award data to USASpending.gov to enable taxpayers and policy makers to track federal spending more effectively. The DATA Act also assigns the responsibility of assessing the completeness, timeliness, quality, and accuracy of agency data reported to USASpending.gov to the Inspector General (IG). The DATA Act required the first IG assessment in fiscal year 2017, and then every two years thereafter for a total of three audits, including fiscal years 2019 and 2021.

To fulfill the U. S. Election Assistance Commission (EAC) Office of Inspector General's (OIG) FY 2019 requirement under the DATA Act, EAC OIG hired an independent public accounting firm, Brown & Company CPAs, PLLC (Brown & Co.) to conduct a performance audit of EAC's compliance with the DATA Act. As required by the Act, the objective of the audit was to assess (1) the completeness, timeliness, quality, and accuracy of the financial and award data reported by EAC and (2) the implementation and use of government-wide financial data standards as established by the Office of Management and Budget and U.S. Department of Treasury, as applicable. Brown & Co. performed the audit in accordance *Government Auditing Standards* for performance audits, and the Council of Inspectors General on Integrity and Efficiency Financial Audit Executive Council's *Inspectors General Guide to Compliance under the DATA Act*.

Results of Audit

Brown & Co.'s audit results determined that overall, (1) the audited data submitted by EAC to USASpending.gov was complete, timely, accurate, and of good quality, and (2) EAC complied with applicable government-wide financial data standards.

The report contains one recommendation for corrective action:

- Develop and implement procedures to validate the accuracy of data reported.

Management agreed with this recommendation and stated they will implement a corrective action plan. Brown & Co. found management's response to be appropriate in addressing the reported recommendation.

The EAC OIG is requesting a status update from management on the actions taken for the above recommendation within 30 days from the date of this report. Management's response should include information on actions taken, planned, or in progress, a targeted completion date, and the Audit Follow-up Official responsible for the corrective action implementation.

EAC OIG Reliance on Brown & Company's Audit Work

To fulfill our responsibilities under the DATA Act and *Government Auditing Standards* (GAS), the EAC OIG:

- Reviewed Brown & Co.'s approach and planning of the audit;
- Evaluated the qualifications and independence of the auditors;
- Monitored the progress of the audit at key points;
- Engaged in discussions with Brown & Co. regarding audit progress and audit issues;
- Performed detailed reviews of audit working papers for reportable findings;
- Reviewed Brown & Company's draft audit report to ensure GAS compliance, and
- Coordinated issuance of the audit report.

Brown & Co. is responsible for the attached auditor's report and the conclusions expressed in the report. Our review of the contractor's performance was not an audit of the DATA Act compliance, and was not sufficient to conclude on any of the objectives of the audit. Consequently, the OIG does not express any conclusions on the effectiveness of internal control or compliance with laws, regulations, or provisions of contracts or grant agreements.

Report Distribution

In accordance with the requirements of the DATA Act and GAS, this report will be distributed to those charged with governance of EAC, the appropriate audited entity officials, the appropriate oversight bodies and those with legal oversight authority, in addition to being publicly displayed on the EAC OIG's website (<https://www.eac.gov/inspector-general/>) and CIGIE's oversight web page (<https://www.oversight.gov/>).

In addition, the Inspector General Act of 1978, as amended, requires semiannual reporting to Congress on all reports issued, actions taken to implement recommendations, and recommendations that have not been implemented. Therefore, we will report the issuance of this audit report and status of its recommendations in our next semiannual report to Congress.



Attachment

**Independent Audit of the
U.S. Election Assistance Commission's Compliance with the
Digital Accountability and Transparency Act of 2014**



**Fiscal Year 2019
November 5, 2019**

Prepared by

**Brown & Company
Certified Public Accountants and Management Consultants,
PLLC**

**6401 Golden Triangle Drive, Suite 310
Greenbelt, Maryland 20770**



BROWN & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS, PLLC

To: Ms. Patricia Layfield
U.S. Election Assistance Commission
Office of the Inspector General
1335 East-West Highway, Suite 4300
Silver Spring, MD 20901

From: Brown & Company CPAs and Management Consultants, PLLC

Subject: Memo to Transmit the Independent Accountant's Discussion Draft Report of the Audit of the Election Assistance Commission' Compliance with the Digital Accountability and Transparency Act of 2014 Submission Requirements, for Fiscal Year 2019

Date: November 5, 2019

Brown & Company CPAs and Management Consultants, PLLC (Brown & Company) was engaged to perform a performance audit of the U.S. Election Assistance Commission's (EAC) compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act), for Fiscal Year 2019 as required by the Act. This memo serves as the transmittal memo to the Office of Inspector General (OIG), EAC.

Brown & Company is providing the EAC's management with this Final Report for review and comment.

It was a pleasure working with the various individuals with the OIG's office as well as the individuals at the EAC who provided the information included in the audit report.

Potentially Sensitive But Unclassified

U.S. Election Assistance Commission’s - Audit Report

**Independent Accountants’ Report on the Compliance with the
Digital Accountability and Transparency Act of 2014 Submission Requirements for
Fiscal Year 2019**

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Independent Auditor's Report

Office of Inspector General for
United States Election Assistance
Commission
Silver Spring, MD

The Office of Inspector General for the United States Election Assistance Commission (EAC) contracted Brown & Company CPAs and Management Consultants, PLLC, to conduct a performance audit of EAC's first quarter financial and award data as of December 31, 2018, in accordance with the Digital Accountability and Transparency Act of 2014 (DATA Act). To clarify the reporting requirements under the DATA Act, the Office of Management and Budget (OMB) and Department of Treasury (Treasury) published 57 data definition standards and required Federal agencies to report financial and award data on USASpending.gov.


The audit objectives were to assess (1) completeness, timeliness, quality, and accuracy of EAC's fiscal year (FY) 2019 first quarter financial and award data submitted to Treasury for publication on USASpending.gov and (2) EAC's implementation and use of the Government-wide financial data standards established by OMB and Treasury. EAC's management is responsible for reporting financial and award data in accordance with these standards, as applicable.

We conducted our performance audit in accordance with generally accepted government auditing standards (GAGAS). 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. Our performance audit involves performing procedures to obtain evidence about the FY 2019 first quarter financial and award data. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the FY 2019 first quarter financial and award data, whether due to fraud or error. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We found that the FY 2019 first quarter financial and award data of EAC for the quarter ended December 31, 2018, is presented in accordance with OMB and Treasury published 57 data definition standards, as applicable, for DATA Act reporting in all material respects. We found that the data EAC submitted complied with the requirements for completeness, timeliness, quality, and accuracy. To help strengthen EAC's internal controls over its DATA Act reporting, we identified one internal controls weakness regarding the completeness, accuracy and timeliness of reported data and made one recommendations.

The purpose of this report is solely to describe the scope of our testing and the results of that testing. Accordingly, the report is not suitable for any other purpose.

This report is intended for the information and use of the EAC management, Office of Inspector General (OIG) and the U.S. Congress, and is made available to the public.


Greenbelt, Maryland
November 5, 2019



**U.S. Election Assistance Commission's
Independent Accountants' Report on the Compliance with the
Digital Accountability and Transparency Act of 2014 Submission Requirements for
Fiscal Year 2019**

Executive Summary

For FY 2019, the United States Election Assistance Commission's (EAC) Office of Inspector General (OIG) contracted with Brown & Company CPAs and Management Consultants, PLLC (Brown & Company) to conduct an independent assessment of EAC's compliance with the provisions of the Digital Accountability and Transparency Act of 2014 (DATA Act). The DATA Act requires the OIG of each federal agency to review a statistically valid sample of the certified spending data submitted by the agency and to submit to Congress a publicly available report assessing the completeness, accuracy, timeliness and quality of the data sampled and the implementation and use of the Government-wide financial data standards by the Federal agency.

Our audit was conducted in accordance with generally accepted government auditing standards. Our audit approach measured completeness, accuracy and timeliness of 57 data elements, as applicable to EAC. EAC's submission is considered complete when transactions and events that should have been recorded are recorded in the proper period. EAC's data elements are considered accurate when amounts and other data relating to recorded transactions have been recorded in accordance with the DATA Act Information Model Schema (DAIMS) v 1.3 Reporting Submission Specification (RSS), Interface Definition Document (IDD), and the online data dictionary; and agree with the authoritative source records. EAC's submission is considered timely when the submission by the EAC to the DATA Act Broker is in accordance with the reporting schedules established by the Treasury DATA Act Project Management Office, no later than March 20, 2019. EAC's data elements are considered timely when reported in accordance with the reporting schedules defined by the financial, procurement and financial assistance requirements. Based on the results of our testing, we determined the quality of the data.

Our statistical sample size was 16 of 16 records, consisting of 6 contracts. Our assessment included testing compliance with the OMB and Treasury published 57 data definition standards, as applicable. We concluded that EAC complied with the DATA Act reporting requirements. Based on the audit procedures performed, we determined that the completeness error rate is 0.00%, accuracy error rate is 0.06% and timeliness error rate is 0.00%. We determined that EAC's data was generally of good quality – that is, significant amounts of the data were complete, timely, and accurate.

Background

U.S. Election Assistance Commission

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. Other responsibilities include maintaining the national mail voter registration form developed in accordance with the National Voter Registration Act of 1993.

HAVA established the Standards Board and the Board of Advisors to advise EAC. The law also established the Technical Guidelines Development Committee to assist EAC in the development of voluntary voting system guidelines.

The four EAC commissioners are appointed by the president and confirmed by the U.S. Senate. EAC is required to submit an annual report to Congress as well as testify periodically about HAVA progress and related issues. The commission also holds public meetings and hearings to inform the public about its progress and activities.

The OIG is an independent division of the EAC. The OIG was created in 2005 and operates under the authorities vested in it by the Help America Vote Act (HAVA) and the Inspector General Act of 1978, as amended. The OIG ensures an independent audit is performed to determine whether the EAC is in compliance with the DATA Act (Public Law 113-101), as required by the act, for the fiscal quarter ended December 31, 2018.

The Digital Accountability and Transparency Act of 2014

In 2006, Congress passed, and the President signed the Federal Funding Accountability and Transparency Act of 2006 (FFATA)¹. The purpose of FFATA was to increase transparency and accountability surrounding federal contracts and financial assistance awards. In accordance with FFATA, in December 2007, OMB established a federal government website, USAspending.gov that contains obligation data on federal awards and subawards.

The DATA Act was enacted May 9, 2014, to expand the reporting requirements pursuant to FFATA. The DATA Act, in part, requires Federal agencies to report financial and award data in accordance with the established governmentwide financial data standards. In May 2015, OMB and Treasury published 57 data definition standards (commonly referred to as data elements) and required Federal agencies to report financial and award data in accordance with these standards for DATA Act reporting in January 2017. Subsequently, and in accordance with the DATA Act, Treasury began displaying Federal agencies' data on USAspending.gov for taxpayers and policymakers in May 2017.

The DATA Act also requires Inspectors General to issue a report to Congress assessing the completeness, timeliness, accuracy, and quality of a statistical sample of spending data submitted by the agency and the agency's implementation and use of the data standards. The Council of the Inspectors General on Integrity and Efficiency (CIGIE) identified a timing anomaly with the oversight requirements contained in the DATA Act. That is, the first Inspector General reports were due to Congress in November 2016; however, federal agencies were not required to report

¹ Public Law 113-101 (May 9, 2014)

spending data until May 2017. To address this reporting date anomaly, Inspectors General provided Congress with their first required reports in November 2017, a 1-year delay from the statutory due date, with two subsequent reports, each following on a 2-year cycle. On December 22, 2015, CIGIE's chair issued a letter memorializing the strategy for dealing with the reporting date anomaly and communicated it to the Senate Committee on Homeland Security and Governmental Affairs and the House Committee on Oversight and Government Reform. See Appendix C.

Purpose

The DATA Act, in part, requires Federal agencies to report financial and award data in accordance with the established governmentwide financial data standards.

Objective

The objectives of the audit of the EAC's compliance with the DATA Act were to assess the (1) completeness, timeliness, accuracy, and quality of the EAC's FY 2019 first quarter financial and award data submitted to the U.S. Department of Treasury (Treasury) for publication on USAspending.gov, and (2) EAC's implementation and use of the governmentwide financial data standards established by the Office of Management and Budget (OMB) and the Treasury.

Scope and Methodology

We followed guidance from the CIGIE's Federal Audit Executive Council (FAEC)². The FAEC guide documents a common methodological framework, developed in consultation with the U.S. Government Accountability Office (GAO), for Inspectors General to conduct required DATA Act reviews. We also reviewed applicable laws, regulations, EAC policies and procedures, and other documentation related to the DATA Act. We selected the total population of records from File C of the EAC's FY 2019 first quarter spending data submitted by the agency for publication on USAspending.gov.

We conducted our fieldwork from February through September 2019 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. Additional details on our scope and methodology are outlined in Appendix A.

Assessment of Internal Control

We reviewed the EAC's control environment, risk assessment, control activities, information and communication, and monitoring controls. We determined that internal and information system controls as it relates to the extraction of data from the source systems and the reporting of the data to the DATA Act Broker have been properly designed and implemented and are operating effectively to allow the audit team to assess audit risk and design audit procedures. Based on our audit procedures performed, we made one recommendation for improvement that EAC should consider.

² CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act, February 14, 2019.

Audit Findings

Instances of Inaccurate Data Elements

Condition: To test the accuracy of the award-level transactions in Files C and D1, Brown & Company selected the total population of records from File C. For each sampled record, Brown & Company evaluated whether standard data elements included in Files C and D1, were accurate. Brown & Company examined contract documentation to determine the accuracy of the data. The results of the testing are shown in Exhibit-1.

Exhibit 1: Accuracy Results by Data Elements (Errors only).

Data Element	Description	Number of Records Without Errors	Number of Records with Errors
25	Action Date	14	2
27	Period Of Performance Current End Date	14	2
28	Period Of Performance Start Date	12	4
	Total Errors		8

Source: Generated by Brown & Company based upon the result of testing.

Cause: Insufficient quality control procedures led to inaccuracies reported between Files C, D1 and the supporting documentation.

Effect: There is a risk that inaccurate data will be uploaded to USAspending.gov decreasing the reliability and usefulness of the data.

Recommendation: We recommend that EAC develop and implement procedures to validate the accuracy of data reported.

Management's Response:

EAC agrees with the recommendation. The EAC will work closely with the Bureau of Fiscal Service (BFS) ARC Transparency Team and Procurement Team to ensure that the award-level transaction in Files C and D1 are accurate. After discussing the error with BFS Procurement, we have determined they can be attributed to human error. The EAC will be implementing a quality checking procedure in coordination with BFS to validate the accuracy of data moving forward.

Management's full response is provided in **Appendix D**.

Auditor's Response to Agency Comments:

Management's response is appropriate to address the findings and recommendation. Implementing a quality checking procedure to validate the accuracy of data will help to increase the reliability and usefulness of the data reported in the USAspending.gov.

Summary of Results

Data Were Complete, Timely, Accurate, and of Good Quality

We determined that data within our sample that the EAC was required to submit for publication on USAspending.gov were complete, timely, accurate, and of good quality.

Applicable DATA Act Standards Were Used

We found that the EAC implemented and used the governmentwide financial data standards as established by OMB and Treasury, as applicable. We found that required elements were presented in accordance with the standards.

Audit Results

We determined that data within our sample that the EAC was required to submit for publication on USAspending.gov were complete, timely, accurate, and of good quality. We assessed these characteristics using the framework provided in the FAEC guide.

Completeness and Timeliness of the Agency Submission

We evaluated the EAC's DATA Act submission to Treasury's DATA Act Broker and determined that the submission was complete and submitted timely.

Summary-Level Data and Linkages for Files A, B, and C

We evaluated Files A, B, and C and determined the linkages were valid between the files. Our test work did not identify any significant variances between Files A, B, and C.

Record-Level Data and Linkages for Files C and D

We selected the total population of records from File C and tested for completeness, timeliness, accuracy, and quality of the data.

Completeness of the Data

All data contained the applicable elements and were complete. The projected error rate for the completeness of the data elements is 00.0%. A data element was considered complete if the required data element that should have been reported was reported. ³

Timeliness of the Data

All financial and award data were reported timely, i.e. before the March 20, 2019 deadline established by Treasury for the submission of FY 2019 first quarter data. The projected error rate for the timeliness of the data elements is 00.0%. The timeliness of data elements was based on the reporting schedules defined by the procurement and financial assistance requirements (FFATA, FAR, FPDS-NG, FABS and DAIMS). ⁴

³ Based on a 95% confidence level, the projected error rate for the completeness of the data elements is between 00.0% and 20.0%.

⁴ Based on a 95% confidence level, the projected error rate for the timeliness of the data elements is between 00.0% and 20.0%.

Accuracy of the Data

The projected error rate for the accuracy of the data elements is 0.06%. A data element was considered accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DAIMS RSS, IDD, and the online data dictionary, and agree with the authoritative source records.⁵

Quality of the Data

Data were generally of higher quality – that is, data were complete, timely, and accurate, and the EAC’s internal controls over source systems and the data submission gave us reasonable assurance that controls were designed, implemented, and operating effectively.

The quality of the data elements was determined using the midpoint of the range of the proportion of errors (error rate) for completeness, accuracy and timeliness. The highest of the three error rates was used as the determining factor of quality. Table-1 provides the range of error in determining the quality of the data elements.

Highest Error Rate	Quality Level
0% - 20%	Higher
21% - 40%	Moderate
41% and above	Lower

Table 1 Range of Error for Data Quality

Based on our test work and the highest error rate of 0.06%, we determined that the quality of EAC’s data is considered Higher.

All Applicable DATA Act Standards Were Used

During our testing of the EAC’s spending data, we found that the EAC implemented and used the governmentwide financial data standards as established by OMB and Treasury, as applicable. For the broker files tested, we generally found that the required elements were present in the file and that the record values were presented in accordance with the standards. For example, broker files contained such identifiers as main account code, subaccount code, and program activity. The summary of results for record-level data elements (Files C and D1) are shown in Appendix B.

⁵ Based on a 95% confidence level, the projected error rate for the accuracy of the data elements is between 00.0% and 20.0%.

Appendix A - Objectives, Scope Methodology and Criteria

Objectives

The objectives of the audit of the EAC's compliance with the DATA Act audit were to assess the (1) completeness, timeliness, accuracy, and quality of the EAC's FY 2019 first quarter financial and award data submitted to Treasury for publication on USASpending.gov and (2) EAC's implementation and use of the governmentwide financial data standards established by OMB and Treasury.

Scope

The scope of this engagement is the EAC's FY 2019 first quarter financial and award data submitted for publication on USASpending.gov. Work performed was in accordance with generally accepted government auditing standards, relevant DATA Act guidance and policies issued by the GAO, OMB, and CIGIE, including the *Inspectors General Guide to Compliance under the DATA Act*, dated February 14, 2019.

The scope includes examining DATA Act information reported in the EAC's FY 2019 first quarter financial and award data files listed below, as applicable:

- File A: Appropriations Account,
- File B: Object Class and Program Activity,
- File C: Award Financial,
- File D1: Award (Procurement),
- File D2: Award (Financial Assistance),
- File E: Additional Awardee Attributes, and
- File F: Sub-award Attributes.

Files A, B, and C are submitted by the Federal agency's internal financial system(s). Files A and B are summary-level financial data. File C is reportable award-level data. Files D1 through F contain detailed demographic information for award-level records reported in File C. Files D1 through F are submitted by external award reporting systems to Treasury's DATA Act Broker. The senior accountable official (SAO) for the EAC is required to certify these seven data files for its agency's financial and award data to be published on USASpending.gov. The EAC did not have any required reporting data for Files D2-F.

Testing Methodology

To accomplish our objectives, we:

- obtained an understanding of any regulatory criteria related to the EAC's responsibilities to report financial and award data under the DATA Act. (See below for a list criteria);
- assessed the internal and information system controls in place as they relate to the extraction of data from the source systems and the reporting of data to Treasury's DATA Act Broker, in order to assess audit risk and design audit procedures;
- assessed internal controls over financial reporting for the DATA Act;
- reviewed and reconciled the FY 2019, first quarter summary-level data submitted by the EAC for publication on USASpending.gov;
- assessed the EAC's implementation and use of the 57 data elements/standards established by OMB and Treasury; and
- assessed the completeness, timeliness, accuracy, and quality of the financial and award data sampled; this included testing the EAC's submission of Files A through D1.

To test the EAC's DATA Act submission of Files A through D1, we:

- reviewed the EAC's certification and submission process;
- determined the timeliness of the EAC's submission;
- determined completeness of summary level data for Files A and B;
- determine whether File C is complete and suitable for sampling;
- selected the total population of records from File C;
- tested detailed record-level linkages for Files C and D1;
- tested detailed record-level data elements for Files C and D1 for completeness, accuracy, timeliness, and quality; and
- analyzed results.

Criteria

During our audit, we obtained an understanding of the following criteria as applicable to the EAC.

	Criteria Title
1	Digital Accountability and Transparency Act of 2014
2	Federal Funding Accountability and Transparency Act of 2006
3	The Federal Financial Management Improvement Act of 1996
4	The Federal Managers' Financial Integrity Act of 1982
5	OMB Circular No. A-123
6	OMB Circular No. A-123, Appendix A
7	OMB – Management Procedures Memorandum No. 2016-03
8	OMB – M-17-04 Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring DATA Reliability
9	OMB M – 10-06, Open Government Directive
10	OMB's Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies
11	OMB: Open Government Directive – Framework for the Quality of Federal Spending Information
12	DATA Act Information Model Schema (DAIMS) v 1.3 (includes Reporting Submission Specification (RSS) & Interface Definition Document (IDD))
13	DAIMS v 1.3 Practices and Procedures
14	The DATA Act Online Data Dictionary
15	The Data Exchange Standard
16	Data Quality Playbook
17	Federal Spending Transparency Data Standards
18	DATA Act Broker Validation Rules
19	DATA Act Broker Submission Practices and Procedures
20	U. S. Digital Services Playbook
21	GAO Financial Audit Manual, Volume 1,2,3
22	Government Auditing Standards
23	Electronic Government: Implementation of the Federal Funding Accountability and Transparency Act of 2006

Appendix B – Summary of Results for Record-Level Data Elements

Table 2: Summary of Results for record-level data elements (Files C and D1)

Summary of the results of the detailed record-level test of data elements for Files C and D1. The results are listed in descending order by Data Element number.

Accuracy (A), Completeness (C), Timeliness (T)				
		Error Rate ⁶		
Data Element No.	Data Element Name	A	C	T
26	Period Of Performance Start Date	0.37%	0%	0%
25	Action Date	0.33%	0%	0%
27	Period Of Performance Current End Date	0.33%	0%	0%
1	Awardee Or Recipient Legal Entity Name	0%	0%	0%
2	Awardee Or Recipient Unique Identifier	0%	0%	0%
3	Ultimate Parent Unique Identifier	0%	0%	0%
4	Ultimate Parent Legal Entity Name	0%	0%	0%
5	Legal Entity Address	0%	0%	0%
6	Legal Entity Congressional District	0%	0%	0%
7	Legal Entity Country Code	0%	0%	0%
8	Legal Entity Country Name	0%	0%	0%
11	Federal Action Obligation	0%	0%	0%
14	Current Total Value of Award	0%	0%	0%
15	Potential Total Value Of Award	0%	0%	0%
16	Contract Award Type	0%	0%	0%
17	NAICS	0%	0%	0%
18	NAICS Description	0%	0%	0%
22	Award Description	0%	0%	0%
23	Award Modification Amendment Number	0%	0%	0%
24	Parent Award Id	0%	0%	0%
28	Period Of Performance Potential End Date	0%	0%	0%
29	Ordering Period End Date	0%	0%	0%

⁶ All estimates from the sample have a margin of error no greater than plus or minus 5 percentage points unless otherwise noted

Accuracy (A), Completeness (C), Timeliness (T)				
		Error Rate⁶		
Data Element No.	Data Element Name	A	C	T
30	Primary Place Of Performance Address	0%	0%	0%
31	Primary Place Of Performance Congressional District	0%	0%	0%
32	Primary Place Of Performance Country Code	0%	0%	0%
33	Primary Place Of Performance Country Name	0%	0%	0%
34	PIID	0%	0%	0%
36	Action Type	0%	0%	0%
38	Funding Agency Name	0%	0%	0%
39	Funding Agency Code	0%	0%	0%
40	Funding Sub Tier Agency Name	0%	0%	0%
41	Funding Sub Tier Agency Code	0%	0%	0%
42	Funding Office Name	0%	0%	0%
43	Funding Office Code	0%	0%	0%
44	Awarding Agency Name	0%	0%	0%
45	Awarding Agency Code	0%	0%	0%
46	Awarding Sub Tier Agency Name	0%	0%	0%
47	Awarding Sub Tier Agency Code	0%	0%	0%
48	Awarding Office Name	0%	0%	0%
49	Awarding Office Code	0%	0%	0%
50	Object Class	0%	0%	0%
51	Appropriations Account	0%	0%	0%
52	Budget Authority Appropriated	0%	0%	0%
53	Obligation	0%	0%	0%
54	Unobligated Balance	0%	0%	0%
55	Other Budgetary Resources	0%	0%	0%
56	Program Activity	0%	0%	0%
57	Outlay	0%	0%	0%

Appendix C – CIGIE’s DATA Act Anomaly Letter



December 22, 2015

The Honorable Ron Johnson
Chairman
The Honorable Thomas Carper
Ranking Member
Committee on Homeland Security
and Governmental Affairs
United States Senate
Washington, D.C.

The Honorable Jason Chaffetz
Chairman
The Honorable Elijah Cummings
Ranking Member
Committee on Oversight and Government Reform
U.S. House of Representatives
Washington, D.C.

Dear Mr. Chairmen and Ranking Members:

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) recognizes and appreciates your leadership on issues of Government transparency and accountability. In particular, we believe the enactment last year of the Digital Accountability and Transparency Act of 2014 (DATA Act) will significantly improve the quality of Federal spending data available to Congress, the public, and the accountability community if properly implemented. To make sure this happens, the DATA Act provides for strong oversight by way of the Federal Inspectors General and the Government Accountability Office (GAO). In particular, the DATA Act requires a series of reports from each to include, among other things, an assessment of the completeness, timeliness, quality, and accuracy of data submitted by agencies under the DATA Act.

I am writing this letter on behalf of CIGIE to inform you of an important timing anomaly with the oversight requirement for Inspectors General in the DATA Act. Your staffs have been briefed on this timing anomaly, which affects the first Inspector General reports required by the DATA Act. Specifically, the first Inspector General reports are due to Congress in November 2016. However, the agencies we oversee are not required to submit spending data in compliance with the DATA Act until May 2017. As a result, Inspectors General would be unable to report on the spending data submitted under the Act, as this data will not exist until the following year. This anomaly would cause the body of reports submitted by the Inspectors General in November 2016 to be of minimal use to the public, the Congress, the Executive Branch, and others.

To address this reporting date anomaly, the Inspectors General plan to provide Congress with their first required reports in November 2017, a one-year delay from the due date in statute, with subsequent reports following on a two-year cycle, in November 2019 and November 2021. We believe that moving the due dates back one year will enable the Inspectors General to meet the

1717 H Street, NW, Suite 825, Washington, DC 20006

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intent of the oversight provisions in the DATA Act and provide useful reports for the public, the Congress, the Executive Branch, and others.

Although we think the best course of action is to delay the Inspector General reports, CIGIE is encouraging the Federal Inspector General Community to undertake DATA Act "readiness reviews" at their respective agencies well in advance of the first November 2017 report. Through a working group, CIGIE has developed guidance for these reviews. I am pleased to report that several Inspectors General have already begun reviews at their respective agencies, and many Inspectors General are planning to begin reviews in the near future. We believe that these reviews, which are in addition to the specific oversight requirements of the Act, will assist all parties in helping to ensure the success of the DATA Act implementation.

We have kept GAO officials informed about our plan to delay the first Inspector General reports for one year, which they are comfortable with, and our ongoing efforts to help ensure early engagement through Inspector General readiness reviews.

Should you or your staffs have any questions about our approach or other aspects of our collective DATA Act oversight activities, please do not hesitate to contact me at (202) 514-3435.

Sincerely,



Michael E. Horowitz
Chair, Council of the Inspectors General on Integrity and Efficiency
Inspector General, U.S. Department of Justice

cc: The Honorable David Mader, Controller, OMB
The Honorable Gene Dodaro, Comptroller General, GAO

Appendix D – Management’s Response



U. S. ELECTION ASSISTANCE COMMISSION
1335 East West Highway, Suite 4300
Silver Spring, MD 20910

Management’s Response

EAC agrees with the recommendation. The EAC will work closely with the Bureau of Fiscal Service (BFS) ARC Transparency Team and Procurement Team to ensure that the award-level transaction in Files C and D1 are accurate. After discussing the error with BFS Procurement, we have determined they can be attributed to human error. The EAC will be implementing a quality checking procedure in coordination with BFS to validate the accuracy of data moving forward.

Mona Harrington

Mona Harrington, Acting Executive Director

Appendix E – Glossary of Abbreviations and Acronyms

CIGIE	The Council of the Inspectors General on Integrity and Efficiency
DAIMS	DATA Act Information Model Schema
DATA Act	The Digital Accountability and Transparency Act of 2014
DQP	Data Quality Plan
EAC	U.S. Election Assistance Commission's
FAEC	Federal Audit Executive Council
FAR	Federal Acquisition Regulation
FFATA	Federal Funding Accountability and Transparency Act of 2006
FY	Fiscal Year
GAO	Government Accountability Office
IDD	Interface Definition Document
OIG	Office of Inspector General
OMB	Office of Management and Budget
PIID	Procurement Instrument Identifier for procurements
RSS	Reporting Submission Specification
SAO	Senior Accountable Official
Treasury	The United States Department of the Treasury

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<https://www.oversight.gov/>

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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

