

FAEC DATA Act Working Group Frequently Asked Questions

General Background Information: DATA Act

The Digital Accountability and Transparency Act of 2014 (DATA Act) was enacted May 9, 2014, to expand the reporting requirements pursuant to the Federal Funding Accountability and Transparency Act of 2006. To meet the needs of the inspector general (IG) community, the Council of the Inspectors General on Integrity and Efficiency and the Federal Audit Executive Council (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 by (1) serving as a working level liaison with the Department of the Treasury (Treasury), (2) consulting with the Government Accountability Office (GAO), (3) developing a common approach and methodology, and (4) coordinating key communications with other stakeholders. The Working Group consists of nearly 160 auditors representing 38 IGs.

The questions below reflect those that the Working Group and Treasury Office of Inspector General (OIG) have received from agencies. Some questions require additional analysis, while others are easier to answer and have been discussed within the Federal community. The Working Group will attempt to formalize responses to these questions as soon as practical. As you begin your oversight engagements, please feel free to send any questions to DATAAct@oig.treas.gov.

Frequently Asked Questions:

General Questions

1. What is the due date for the first required review report?
The first required review report is due November 8, 2017.

2. What is the scope for the November 2017 report?

The scope for this period is fiscal year 2017, second quarter data (January 1 – March 31, 2017) because that is the first available data that will be reported under the DATA Act. In subsequent reporting cycles, agencies will select a statistically valid sample from a full fiscal year set of data.

3. Will the *Inspectors General Guide to Compliance Under the Data Act* provide similar suggested “audit program” steps similar to the readiness review guide?

No, each engagement team should leverage the *Inspectors General Guide to Compliance Under the Data Act* to develop its audit plan. The required review guide can be found [here](#).

4. What criteria are used to assess completeness, timeliness, quality, and accuracy?

Appendix 2, in the *Inspectors General Guide to Compliance Under the Data Act*, contains suggested criteria the engagement team should use in completing its oversight requirements.

5. Will the *Inspectors General Guide to Compliance Under the Data Act* contain an example of agencies’ certification?

No. The required review guide will not contain an example of agencies’ certification. The engagement team should work with its Federal agency to obtain this information.

6. Regarding the definition of quality, how would one opine on the “usefulness of the data to the intended users” when the intended users are the general public?

OMB defines quality as a combination of utility, objectivity, and integrity. Utility refers to the usefulness of the information to the intended users. Objectivity refers to whether the disseminated information is being presented in an accurate, clear, complete, and unbiased manner. Integrity refers to the protection of information from unauthorized access or revision. Another way to consider if data is of good quality is to consider the results of the engagement team’s assessment of completeness, accuracy, and timeliness. Usually, data is not useful if it is not complete, timely, or accurate.

7. How much of the results of prior financial audits can an engagement team rely on for the application and general controls portion of the DATA Act audit, assuming that some financial statement audit processes such as disbursement and internal control tests can be used to support some DATA Act requirements?

The engagement team should exercise professional judgement when determining the extent of work it can leverage from prior financial audits. The engagement team should note that it's unlikely that all applicable data elements reported under the DATA Act are tested during financial statement audits. As such, the engagement team should determine whether the scope, materiality, and precision of the financial statement audits are appropriate to rely upon in the context of the DATA Act engagement.

8. Can IGs scale back their required review audits relative to the DATA Act working group guidance?

Engagement teams should not hesitate to modify the *Inspectors General Guide to Compliance Under the Data Act* based on specific systems and controls in place at their agencies. Accordingly, engagement teams must use professional judgement and document its analysis for designing alternative review procedures. With that said, the CIGIE Audit Committee and GAO encourage use of the guide to encourage consistency across the Federal Government as it relates to DATA Act reporting.

9. Who should receive copies of the DATA Act oversight engagements?

See the *Inspectors General Guide to Compliance Under the DATA Act* § 500.01 for the distribution list.

10. Are the IG's issuing a draft report to the agencies for a response?

Yes, IGs should issue a draft report to agencies for management's response.

11. Can the Federal Shared Services Provider (FSSP) transmit and certify data on the behalf of their customers?

Senior Accountable Officials (SAOs) are ultimately accountable for the data quality and the internal controls for their agencies. SAOs can rely on FSSPs to execute their agencies' data submission or even prepare the reconciliations to the extent practicable, but SAOs cannot abdicate their responsibilities. SAOs may also delegate their role of certification. However, FSSPs cannot certify agencies' data.

12. Will GAO provide an example for attestation examination and performance audit for the required review?

No, however, GAO has developed a draft template that IGs can use to summarize data from its reports in an effort to standardize the reporting of certain results of its oversight engagement. If you need a copy of this template please send an email to DATAAct@oig.treas.gov.

13. When will the new USAspending.gov website go live to display agencies data?

The site is scheduled go live in May 2017.

14. The *Inspectors General Guide to Compliance Under the DATA Act* describes that the review should be either an attestation examination or a performance audit. These reviews provide a variety of options, e.g., attestation audits could include examination, review, and agreed upon procedures or performance audits could include effectiveness, internal control objectives, or compliance objectives. How would the OIG determine which type of audit to perform or could we be more specific? How could we avoid different types of audits where agency x could receive an attestation review of agency y could receive a performance audit on internal control? Shouldn't there be consistency across the Government on the type of audit performed such that the audit results are also comparable across the Government?

The FAEC DATA Act Working Group, in consultation with GAO, agrees that the engagement to be performed to satisfy the reporting requirements under the DATA Act should be either (1) an attestation examination engagement or (2) a performance audit in accordance with the requirements of Generally Accepted Government Auditing Standards (GAGAS) as described in Chapter 5 (attestation examination engagements) or Chapters 6 and 7 (performance audits). Both engagements follow GAGAS and produce similar reports. The guide does not give the option of the other types of attestation engagements that are allowed by GAGAS. This approach was used to streamline the IG community's oversight responsibility while keeping in mind that GAO is required to produce a comparative report to Congress on the work IGs perform.

Each OIG will determine which type of engagement examination or performance audit to perform.

15. Given the legislative requirement to assess the completeness, timeliness, quality, and accuracy of a data sample, wouldn't compliance with this Act best be met through an attestation examination, with specified audit procedures?

The FAEC DATA Act Working Group, in consultation with GAO, agrees that either an attestation examination engagement or a performance audit can be performed to satisfy the reporting requirements under the DATA Act. Each OIG will determine which type of engagement- attestation examination or performance audit to perform.

16. Given the President's Management Agenda for agencies to undergo burden reductions, coupled with the Executive Order on a Comprehensive Plan for Reorganizing the Executive Branch, is there any consideration for the IGs to grant flexibility and reduction in audit scope, at least in this first year of implementation? Revising procedures to focus on an agency's initial design or plan of internal controls, rather than effectiveness of controls, would help to reduce an agency's burdens associated with this audit. Considering an attestation versus a performance audit would also reduce such burdens.

In consultation with the DATA Act Working Group and GAO, *Inspectors General Guide to Compliance Under the Data Act* recommends two types of engagements: (1) a performance audit or (2) a specific attestation engagement – an attestation examination. The guide was developed to provide the IG community with a baseline framework for the reviews required by the DATA Act. As such, the engagement team, to the extent possible, should adhere to the overall methodology, objectives, and review procedures outlined in the guide. The engagement team should not hesitate to modify the guide based on specific systems and controls in place at its agency, but must use professional judgement when designing alternative review procedures. The DATA Act Working Group does plan to update the guide based on feedback from the IG community after the initial reports are issued on November 8, 2017.

17. What are the most challenging Government-wide implementation efforts agencies should be concerned about?

OMB indicates that Federal agencies have identified significant challenges in implementing the DATA Act including competing priorities, resources, and systems integration.

18. Will Treasury and/or OMB release any new guidance before May 2017?
Treasury and OMB do not plan to release new guidance before May 2017.
19. Does guidance exist for the written management assertions?
No, the IG community did not develop guidance for management's written assertion. This information should be provided by agency management.
20. How will Treasury or OMB plan to use the audit results from the readiness and required reviews work?
This question should be answered by the Government-wide DATA Act implementation teams at Treasury and OMB. Please contact Treasury at DATAPMO@fiscal.treasury.gov and OMB at SpendingTransparency@eop.omb.gov.

Data Submission

21. When will agencies begin submitting data to the final broker for the initial submission?
On September 30, 2016, Treasury updated its version of the broker, which it stated was fully capable of performing the key functions of extracting and validating agency data. On January 1, 2017, agencies could begin submitting its data to the broker for fiscal year 2017, quarter two data. Senior Accountable Officials had until April 30, 2017 to certify their agency's data submission.
22. Who is responsible for the validation and reconciliation reports as well as relevant supporting documentation used by the Senior Accountable Official to ensure that the data is complete, timely, accurate, and of quality?
The Senior Accountable Official is responsible for the validations and reconciliations of reports.
23. Who is responsible for ensuring that the data reported to the broker complies with the data standards established in summer 2015?
The Senior Accountable Official is to ensure that data reported to the broker agrees with established data standards.

24. Where can engagement teams obtain their agency's standard form (SF) -133?

Agencies can access their SF-133 through Max.gov or by clicking [here](#).

25. Why must agencies match the SF-133 Treasury Account Symbol (TAS) across Files A-C, when the broker already performs validation work?

The SF-133 is a quarterly report that contains information on the sources of budget authority and the status of budgetary resources by individual fund or appropriation. Agencies should ensure that the data submission reflects, at a summary level, all appropriations and outlays recorded on the agency's quarterly SF-133, Report on Budget Execution and Budgetary Resources.

26. How will data taken from agencies (Files A-C) and Files (D1-F) – those extracted from the external reporting systems – be displayed on USAspending.gov?

On May 9, 2017, Treasury launched the Beta.USAspending.gov website to put important data into the hands of taxpayers by empowering them to track how their tax dollars are spent. The new site is designed to follow federal agency spending and, for the first time, links spending data to awards distributed by the government. Treasury currently runs the USAspending.gov website which provides data about awards distributed by the federal government. The "Beta" site will run concurrently with the existing version of the USAspending.gov website over the coming months to minimize disruptions to users' data access and provide time to add enhancements. Treasury plans on expanding and improving the site over time to add functionality and features based on feedback.

27. Describe the types of validations when submitting Files A through F?

Agencies are expected to use the broker to upload files A, B, and C, which contain data pulled from the agencies' internal financial and award management systems. These files will undergo two types of validation checks in the broker before submission to Treasury: (1) data element validations and (2) complex validations.

Data element validations check whether data elements comply with specific format requirements such as field type and character length. Complex validations perform tasks such as checking data against other

sources or using calculation rules to verify whether certain data elements sum up to each other. If the rules are not met, the broker can either produce a warning message while still accepting the data for submission or produce a critical error, which prevents submission of the data altogether.

28. How will the broker validate Files A, B, and C?

The broker will apply a series of format and formula checks to the budget and financial data elements submitted by the agencies to ensure that the data are in the required standard format and correctly calculated. The broker will also validate budget and financial data, which include data elements such as appropriation account, object class, outlay, and program activity, by comparing the data to multiple sources.

29. If there are known issues with agencies' submissions, will agencies' SAOs be allowed to "qualify" their submissions?

Agencies may submit additional information with their data submissions in a free-form text box for each file to explain to the public known issues that may affect the timeliness, accuracy, or completeness of their data, or to highlight where their submissions go beyond current requirements. OMB has developed, and posted to MAX, several standard statements agencies may use when certifying their submissions to the Broker to consistently explain circumstances affecting multiple agencies. Engagement teams should work with their agency's Senior Accountable Official to obtain this information.

30. How do we handle agency submissions that are incomplete (i.e. Scope limitation etc.)?

The DATA Act requires, in part, for IGs to assess the completeness of submitted data. If File C is missing or incomplete, a statistically valid sample should be pulled from Files D1 and D2 with the linkages tested to Files E and F. The engagement team should also evaluate the agency's reconciliation process of submitted data to see how the agency determined its completeness, timeliness, accuracy, and quality. The engagement team should further examine the agency-planned procedures to ensure that the data is complete in future reporting cycles. We understand that the first submission may have problems. However, if this is the case, the engagement team should evaluate management's planned actions to correct any known issues.

31. After certification, will the broker disallow (lock down) future processing of submitted files to prevent later changes?

After the original certification, the broker will not stop agencies from making later changes; however, the process calls for the SAO to resubmit the changed data file and then re-certify it. Resubmitted and recertified data will be published periodically on USASpending.gov, via a manual process contingent on enhancements released to the website. The engagement teams should note that there will be a timing difference between the date an agency recertifies their data and the date the resubmitted data is published to USASpending.gov. Treasury's Government-wide implementation team intends to automate the process in the future, however, a time-line of publication releases is pending. Final agency submission files will be available in real-time in the broker. Engagement teams should work with its agency's Senior Accountable Official to ensure it has its final agency submission which is located in the broker as well as on USASpending.gov.

Internal Controls

32. Are IGs required to submit a formal opinion assessing internal controls over the general and application controls or just a statement of reliability?

The *Inspectors General Guide to Compliance Under the Data Act* does not intend for an engagement team to provide an opinion on internal controls. The guide recommends that the engagement team perform an assessment of internal controls to determine the nature, timing, and extent of [substantive] testing. As such, the engagement team should assess the internal controls over the systems and processes used to submit data for publication on USASpending.gov as necessary in accordance with Government Auditing Standards to complete an attestation examination or a performance audit.

33. Given the extent of manual internal controls and tests of detail, is the testing of IT general controls necessary?

The engagement team should determine the level of systems testing it needs to perform or review based on its assessment on what is covered by the team's manual control testing, the team's perceived risks, the agency's control environment, and any other factor the team deems relevant. The team's internal control testing should then inform its methodology for detail testing.

34. How can engagement teams leverage the work performed from the readiness reviews in assessing internal controls for the mandated oversight engagements?

The DATA Act readiness review engagements assessed the governance structure, plans, and control activities that agencies had implemented or were working to implement to report financial and payment information under the DATA Act. Engagement teams that conducted a readiness review should leverage the understanding it gained in that review to plan the current engagement, while keeping in mind its agency's implementation efforts may have evolved over time including, but not limited to, systems, processes, and controls.

35. Is the final *Inspectors General Guide to Compliance Under the Data Act* too broad, specifically around internal controls for submitting data to the broker?

The guide did not intend for an engagement team to provide an opinion on internal controls. The guide recommends the engagement team perform an assessment of internal controls to determine the nature, timing, and extent of [substantive] testing. As such, the engagement team should assess the internal controls over the systems and processes used to submit data for publication on USAspending.gov as necessary in accordance with Government Auditing Standards to complete an attestation examination or a performance audit.

36. OMB MPM 2016-03 states that "On a quarterly basis, agency SAOs must provide reasonable assurance that their internal controls support the reliability and validity of the agency account-level and award-level data they submit to Treasury for publication on USAspending.gov."

Does this mean that the reasonable assurance offered by the Senior Accountable Official would be on the "Internal Controls" over the data? Are other agencies fine with submitting whatever data they have given that no internal control system is infallible?

Yes. Senior Accountable Officials are giving reasonable assurance on the internal controls over agencies' submitted data. This was discussed at the last GAO-CIGIE Annual meeting. "Reasonable assurance" from

OMB may not meet the definition of “reasonable assurance” that the auditor is looking for. As this discussion continues, we will update the working group members.

37. Specific to our agency, we have 15 components using eight different systems; do we have to assess internal controls for all 15 components?

The Inspectors General Guide to Compliance Under the Data Act was not intended for an engagement team to provide an opinion on internal controls. The guide recommends the engagement team perform an assessment of internal controls to determine the nature, timing, and extent of [substantive] testing. As such, the engagement team should assess the internal controls over the systems and processes used to submit data for publication on USAspending.gov.

38. What is the IG’s responsibility over the FSSPs regarding the required review audit? Specifically, if an IG has oversight responsibility for an individual agency that has its work performed by a FSSP is the IG responsible to test the FSSP’s internal controls and agency data submitted?

In our case, IBC uses a separate financial system for its external customers, which is different from the one the agency uses that we, the IG, have oversight responsibilities. Because of limited resources, we are swaying to exclude IBC's internal controls in our report.

IGs are consulting with each other and FSSPs to finalize a common approach. Once finalized, this approach will be shared.

39. As agencies are establishing internal controls to meet the initial May 2017 reporting requirement, how do OIGs plan to factor these conditions into their audits? For example, would initial year internal control audit procedures focus on the initial design of internal controls only? If internal control effectiveness procedures are planned for initial audits, how will that work so far into fiscal year 2017?

The Inspectors General Guide to Compliance Under the Data Act recommends the engagement team perform an assessment of internal controls to determine the nature, timing, and extent of testing. The team should look at internal control design, implementation, and operating effectiveness. The period of operating

effectiveness would not necessarily be a full year, but would need to be related to the timeframe surrounding the data in the initial DATA Act submission. This is the first time that this data will be reported under these standards. Many OIGs have been following their agency's implementation progress and understand that there may be issues with the initial reporting period. As a result, the engagement team should also look at management's plan for correcting errors, inconsistencies, and other variances. Agencies' efforts in establishing/modifying various controls or processes to ensure that the data is complete, accurate, timely, and of quality will aid all parties in meeting the intent of the law.

40. Where do we find the appropriations account summary-level report based on Object Class Codes and is this an extract from the SF-133?

Engagement teams should request appropriations account summary-level reports based on Object Class Codes from their agencies and reconcile File B and the SF-133, as suggested in Section 410.04 of the *Inspectors General Guide to Compliance Under the Data Act*.

41. Did *Inspectors General Guide to Compliance Under the Data Act* section 310.03's final bullet intend to read, "state a conclusion on the design, implementation, and operating effectiveness over financial and award data?" In other words, did the authors of the guide intend an internal control audit opinion level work or perform internal control work to guide substantive work? The phrase "state a conclusion on effectiveness" (i.e., controls are effective or not) could be misunderstood to express an internal control opinion. How would an auditor report out on this, e.g., including a report on internal control as opposed to an opinion or conclusion? References throughout the document mention leveraging financial statements or other data act reviews for substantive. Section 320.04 also includes the phrase "determine design and operating effectiveness." Please clarify what was intended.

No, the authors of the guide did not intend for an engagement team to provide an opinion on internal controls. Yes, the guide recommends the engagement team perform an assessment of internal controls to determine the nature, timing, and extent of [substantive] testing similar to how an engagement team would design procedures to test internal controls relevant to their audit objectives in any performance audit. Management, not the engagement team, is responsible for the design, implementation, and operating

effectiveness of the agency's internal controls. The engagement team, however, should identify control objectives and potential risks that could threaten the achievement of the control objectives.

Section 320.04 recommends the engagement team determine whether the design, implementation, and operating effectiveness of the processes, systems, and controls the agency has in place over data reporting reasonably assures that data reported under the DATA Act comply with requirements established by the DAIMS and OMB M-17-04, MPM 2016-03, and M-15-12. This will determine whether the engagement team can rely on the systems used to report data under the DATA Act or if the engagement team needs to rely on the underlying agency records. Additionally, if the engagement team identifies weaknesses, this information will be communicated to agency management. However, if there are no concerns with the internal controls, the engagement will proceed as planned.

42. How would the auditor determine internal control over intra-governmental transactions or consistency with the records of other agencies?

The *Inspectors General Guide to Compliance Under the Data Act* recommends the engagement team review OMB M-17-04 for guidance regarding the reporting of intra-governmental transfers. Additionally, the engagement team will rely on data reported from external award reporting systems (e.g. SAM, FSRs, FPDS, etc.) as the authoritative source. Additionally, the guide recommends the engagement team obtain final validation, reconciliation reports, and any other relevant supporting documentation from external award reporting systems used to report the data in Files D1-F.

43. Given the emphasis throughout the document on leveraging internal control testing to determine substantive testing, did the authors of the *Inspectors General Guide to Compliance Under the Data Act* intend to require a uniform "sample size of 385 transactions to ensure consistency? (See page 16)" would that mean a small CFO Act agency would have the same sample size as a large CFO Act agency? Please explain the "finite correction factor" concept in footnote 40 on page 16, should there be other sampling alternatives to reduce the substantive testing, e.g., internal controls or low risk?

When the working group consulted with GAO some time ago, GAO requested that the guide include the sample number based on the following parameters (1. Confidence Interval: 95%, 2. Desired Precision: 5%, 3.

Expected Error Rate: 50%) to help get all the OIG offices that will be performing required reviews to have some consistency in the sampling methodology. Agencies with smaller populations that can reduce the sample size using the finite correction factor, which will not impact the overall results from the GAO perspective since the reduction is proportional to the size of the population. However, if an agency decides on its own to change the sample size due to its knowledge of internal controls (by using a different expected error rate, or precision), then that would impact GAO's capping report. An agency would need to document its reasoning for deviating from the guide. CIGIE and GAO are strongly encouraging IGs not to deviate from the guide.

The sample size of 385 is strictly mathematical based on the sampling formula for attribute sampling using the following criteria:

1. Confidence Interval: 95%
2. Desired Precision: 5%
3. Expected Error Rate: 50%

Items 1 and 2 were selected/agreed to by the group as the levels for which sampling by each OIG office should strive to obtain. Item 3 (Expected Error Rate) was selected/agreed to for the first year only since:

- A: The entire DATA Act reporting process is new
- B: An actual error rate is unknown.

These parameters result in the maximum sample size of 385 for the first year. After the first year, the Expected error rate will be based on the results attained in the first year, and should result in a reduced sample size. Please bear in mind that the 5% precision desired is the real driver of the sample size in the formula, though all of the criteria do impact the final number.

The finite correction factor is used when the initial derived sample size (in this case 385) represents 5% or more of the population. You will note in determining the initial sample size of 385, the size of the population

is not a factor in the formula. The finite correction factor simply reduces the sample size proportionally when the population sampled is roughly 7,700 or less in the case of an initial sample of 385.

If an agency has a population of over 7,700, then they would not adjust the sample size and use the 385.

The review of internal controls will help understand whether the IG can rely on the systems when reviewing the sample or whether the sampled items need to be traced back to source documentation.

Sample/Technical

44. How do we provide a balance if an error in one data element causes the entire sample to be in error?

The engagement team will have to use professional judgment in determining what constitutes an error.

45. What is the estimated time to test each item in the sample?

It depends on the number of team members, type of transaction, and internal control assessment results. The internal control assessment will determine whether the system is the authoritative source or the underlying agency record. It will take IGs more time to trace transactions to the underlying agency source records than to the respective system.

46. The DATA Act requires IGs to select a “statistically valid sample” of spending submitted data

a. Do FSSPs have individual submission portals for each agency they are representing?

FSSPs do not have individual submission portals. FSSPs can submit for the agency, if the agency administrator decides to designate the FSSPs as submitters. Agencies would add the FSSP users to the appropriate permission group for their agencies to grant them permissions.

b. Will IGs, for agencies that are customers of FSSPs, be able to select a “statistically valid sample” of spending data submitted for their respective agency?

Yes, this is possible.

- c. Will IGs, for the four FSSPs, have to perform a separate required review of their FSSP on behalf of their customer agencies?

The IGs of the FSSPs are in consultation to determine the best approach. For a status update, please send an email to DATAAct@oig.treas.gov.

- 47. How do you define reporting agencies that have non-governmental partners as part of the agency financial report?

This appears to be a policy related question for the Government-wide DATA Act implementation teams at Treasury and OMB. Please contact Treasury at DATAPMO@fiscal.treasury.gov and OMB at SpendingTransparency@eop.omb.gov.

- 48. How will allocation transfer obligation activities be reported (parent-child) and is such data reported by the parent (similar to financial statements) or child?

There are two types of intragovernmental transfers under the DATA Act – allocation and buy/sell. For allocation transfers under the DATA Act, it is the responsibility of the funding agency to report appropriations information, program activity and object class, and award financial information for display on USASpending.gov. For buy/sell transfers, both the awarding and funding agency are responsible for submitting appropriations data and program activity and object class data. See OMB M-17-04 for additional guidance.

- 49. Are IG teams required to attest to the accuracy, completeness, reliability and quality of Files A thru F vs. only Files A/B/C?

Each IG will attest to the completeness, accuracy, timeliness, and quality of the data submitted for Files A-F from its Federal agency.

- 50. Will the agencies' DATA Act reports to Treasury cover all agencies' expenditures given that the sample file will be taken from File C with only financial awards data?

Files A and B will include all summary-level spending data. However, File C, reportable data under the DATA Act, will not include non-award data, such as payroll details, which is not a Federal award.

51. When will auditors get access to the broker system to obtain data for the audit?

Read-only access is currently available to IGs through their respective agencies. The DATA Act broker leverages the MAX.gov user account and password authentication to grant agency access to the broker.

52. When will IGs have access to the broker?

Engagement Teams should contact their agency's SAO to obtain read-only access to the broker.

53. Are agencies testing each individual transaction for all Files A and B against SF-133?

File A includes fiscal year cumulative Federal appropriations account summary-level data. File B includes fiscal year cumulative Federal object class and program activity summary-level data. The engagement team should compare all Federal appropriations account summary-level data (File A), to the information contained in OMB's SF-133 to determine if all transactions are included for the reporting period. If File A is complete, the engagement team should compare the data in File B to the appropriation accounts listed in File A to determine whether all appropriations found in the SF-133 are accounted for in File B. See the *Inspectors General Guide to Compliance Under the DATA Act* §410 for specific testing details.

54. How can OIGs' data analytic groups write codes to test the reliability and completeness of the derived data from files A, B, and C?

One IG shop tried this approach, but found the gathering of related documentation, tables, and actual codes technically difficult to overcome. Consequently, the Common Methodology sub group approach to use and reconcile aggregate summaries data from either File B or D1 to foot to File C was more practical. If your agency has an alternative, consider joining the Technical Approach subgroup by sending an email to DATAAct@oig.treas.gov.

Contracting Oversight Engagements

55. Can agencies use their financial statement auditors to complete Data Act work by adding such tasks to their current audits?

Engagement teams will need to work with their agencies contracting officer to make this determination.

56. We are planning to contract out the DATA Act work by adding it to our current financial statement contract audit. How do we determine the independent government cost estimate (IGCE) and assess the resources/time needed to complete the required review?

A number of IGs are contracting their DATA Act oversight engagements, however, each Agency's data may vary and thus costs of contracting may vary. Engagement teams should work with their agency's contracting officer for the steps necessary to develop an IGCE.

57. What outreach or education programs have IGs received for those wishing to contract out required review engagements?

A number of IGs are contracting their DATA Act oversight engagements, however, each Agency's data may vary and thus costs of contracting may vary. Engagement teams should work with their agency's contracting officer for the steps necessary to develop an IGCE.

58. How does the agency determine the vendor's competency before contracting out the required review work?

Engagement team should work with its agency contracting officer to develop a technical evaluation process necessary to determine the applicant's competency while keeping in mind the DATA Act oversight requirements.