



**U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION**  
**Washington, D.C. 20507**

Office of Inspector General

November 8, 2019

**MEMORANDUM**

**TO:** Grace Zhao  
Chief Financial Officer

**FROM:** Milton A. Mayo, Jr.   
Inspector General

**SUBJECT:** Performance Audit of the U.S. Equal Employment Opportunity Commission's Compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) Submission Requirements for the First Quarter of Fiscal Year 2019 (2019-003-AOIG)

The Office of Inspector General contracted with the independent certified public accounting firm of Harper, Rains, Knight & Company, P.A. (HRK) to conduct a performance audit of the U.S. Equal Employment Opportunity Commission's (EEOC) compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) financial and award data submissions for the first quarter of fiscal year 2019. The contract required that HRK conduct the audit in accordance with generally accepted government auditing standards (GAGAS) according to *Government Auditing Standards*, issued by the Comptroller General of the United States.

We reviewed HRK's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit in accordance with GAGAS, was not intended to enable us to express, and we do not express, opinions on EEOC's compliance with the DATA Act or conclusions about the effectiveness of internal controls, or conclusions on compliance with laws and other matters. HRK is responsible for the attached auditors' report dated November 8, 2019, and the conclusions expressed therein. Overall, HRK determined EEOC met the requirements of the DATA Act.

The Office of Management and Budget issued Circular Number A-50, *Audit Follow-up*, to ensure that corrective action on audit findings and recommendations proceed as rapidly as possible. EEOC Order 192.002, *Audit Follow-Up Program*, implements Circular Number A-50 and requires that for resolved recommendations, a corrective action work plan should be submitted within 30 days of the final audit report date describing specific tasks and completion dates necessary to implement audit recommendations. Circular Number A-50 requires prompt resolution and corrective action on audit recommendations. Resolutions should be made within six months of final report issuance.

Attachment

cc:

Janet Dhillon, Chair

Reuben Daniels, Jr., Acting Chief Operating Officer

Mona Papillon, Deputy Chief Operating Officer

Bryan Burnett, Chief Information Officer

George Betters, Director, Central Services Division

Selma Cowan, Director, Finance and Systems Services Division

Patrick Mealy, Director, Acquisition Services Division

Tabitha Jenkins, Chief of Staff

U.S. Senate (Committee on Homeland Security and Governmental Affairs, and Committee on the Budget)

U.S. House of Representatives (Committee on Oversight and Reform, and Committee on the Budget)

U.S. Government Accountability Office

U.S. Department of the Treasury Office of Inspector General

# PERFORMANCE AUDIT REPORT

U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION  
COMPLIANCE WITH DATA ACT SUBMISSION  
REQUIREMENTS

NOVEMBER 8, 2019

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**Independent Auditors Report on the U.S. Equal Employment Opportunity Commissions  
Compliance with the Digital Accountability and Transparency Act of 2014 Submission  
Requirements for the First Quarter of Fiscal Year 2019**

Milton A. Mayo, Jr  
Inspector General  
U.S. Equal Employment Opportunity Commission  
131 M Street, NE  
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We have conducted a performance audit of the U.S. Equal Employment Opportunity Commissions (EEOC) compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) financial and award data submissions for the first quarter of fiscal year (FY) 2019. EEOCs management is responsible for the compliance of the FY 2019 first quarter financial and award data submissions in accordance with the DATA Act and submission standards developed by the U.S. Department of Treasury (Treasury) and the Office of Management and Budget (OMB).

We conducted this 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.

Our audit objectives were to assess (1) the completeness, accuracy, timeliness, and quality of the financial and award data submitted for publication on USASpending.gov and (2) EEOCs implementation and use of the Government-wide financial data standards established by OMB and Treasury. This report is for the purpose of concluding on these audit objectives. Accordingly, this report is not suitable for any other purpose.

To assess EEOCs compliance, we performed specific procedures to the address the objectives identified in the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Council (FAEC) DATA Act Working Group, *Inspectors General Guide to Compliance under the DATA Act*, issued February 14, 2019. The specific scope and methodology are summarized in the Objectives, Scope, and Methodology section of this report.

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Inspector General  
U.S. Equal Employment Opportunity Commission – continued

Our audit found that EEOCs FY 2019, first quarter submission was substantially complete, accurate, and timely; and that their data is considered of high quality. However, we did identify one area within EEOCs internal control environment where they could enhance their controls in place to ensure continued submissions are of higher quality.

This report is intended solely for the information and use of the EEOC and its Inspector General (IG), OMB, Congress, and the Government Accountability Office (GAO) and is not intended to be and should not be relied upon by anyone other than these specified parties.

*Harper, Raino, Knight & Company, P.A.*

November 8, 2019

## BACKGROUND

The DATA Act, in part, requires Federal agencies to report financial and award data in accordance with the established Government-wide financial data standards. In May 2015, the Office of Management and Budget (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 policy makers in May 2017.

The DATA Act also requires the Inspector General (IG) of each Federal agency to audit a statistically valid sample of the spending data submitted by its Federal agency and to submit to Congress a publicly available report assessing the completeness, timeliness, quality, and accuracy of the data sampled; and the implementation and use of the Government-wide financial data standards by the Federal agency.

As written in the DATA Act, the first set of IG reports were due to Congress in November 2016. However, Federal agencies were not required to display spending data in compliance with the DATA Act until May 2017. As a result, IGs were not able to report on the spending data submitted under the DATA Act, as the information did not exist until 2017. For this reason, CIGIE developed an approach to address the reporting date anomaly. Specifically, the IGs provided Congress with the first required reports in November 2017, one year later than the due date in the statute, with subsequent reports due on a 2-year cycle, in November 2019 and November 2021. The letter memorializing this strategy can be found in Appendix A.

These standards ensure consistency across departments and agencies and define the specific data elements agencies must report under the DATA Act, such as appropriation account, object class, expenditures, and program activity. This information is published in the DATA Act Information Model Schema (DAIMS), which provides agencies an overall view of the hundreds of distinct data elements included in agencies' DATA Act files. EEOCs DATA Act submission is comprised of the following files:

Table 1: Agency Created Files

| File Name                                 | Description   | Source   |
|---|---|--|
| File A: Appropriations Account            | Includes the appropriations account detail information            | Interior Business Center (IBC) – Oracle Federal Financials (OFF) |
| File B: Program Activity and Object Class | Includes the object class and program activity detail information | IBC – OFF  |
| File C: Award-level Financial             | Includes the award financial detail information                   | IBC – OFF  |

Table 2: DATA Act Broker-Generated Files

| File Name   | Description  | Source  |
|---|--|---|
| File D1: Award and Awardee Attribute – Procurement Awards | Contains the award and awardee attributes information for procurement          | Federal Procurement Data System–Next Generation (FPDS-NG) |
| File D2:  | Contains the award and awardee attributes information for financial assistance | N/A for EEOC  |
| File E: Additional Awardee Attributes                     | Contains additional awardee attributes information                             | N/A for EEOC  |

Files A through C are generated by EEOCs service provider IBC , whereas Files D1 is generated from the FPDS-NG. The DATA Act Broker extracts the agency’s procurement information from FPDS-NG and SAM for files D1. The DATA Act Broker generates warnings and errors based on Treasury-defined rules. Errors represent major issues with submitted data that will not allow publication of the data. Warnings are less severe issues that will not prevent data publication.

The DATA Act requires that agency submissions be certified by the Senior Accountable Official (SAO). The SAO is a high-level senior official or their designee who is accountable for the quality and objectivity of Federal spending information. The SAO should ensure that the information conforms to OMB guidance on information quality and adequate systems and processes are in place within the agencies to promote such conformity. Once submitted, the data is displayed on USASpending.gov for taxpayers and policy makers.

Starting in FY 2019, OMB Circular A-123, Appendix A, *Management of Reporting and Data Integrity Risk* (M-18-16), established that agencies must develop a Data Quality Plan (DQP) to identify a control structure tailored to address identified risks. Quarterly certifications by the SAO should be based on the considerations of the agency’s DQP.

## OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of this audit were to assess the (1) completeness, accuracy, timeliness, and quality of the financial and award data submitted for publication on USASpending.gov and (2) Federal agency’s implementation and use of the Government-wide financial data standards established by OMB and Treasury.

The scope of this audit was FY 2019, first quarter financial and award data the EEOC submitted for publication on USASpending.gov, and any applicable procedures, certifications, documentation, and controls to achieve this process.

To accomplish these objectives, we obtained an understanding of any regulatory criteria related to EEOCs responsibilities to report financial and award data under the DATA Act. We met with EEOC management and staff to obtain an understanding of processes and internal controls related



to the preparation and certification of the FY 2019, first quarter submission. We reviewed and reconciled the FY 2019, first quarter summary-level data submitted by EEOC for publication on USASpending.gov. We reviewed EEOCs data quality plan and assessed whether 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 have been properly designed and implemented, and are operating effectively. We also assessed the reporting of data to the DATA Act Broker. We also reviewed Service Organization Controls (SOC) reports over source systems to determine findings that could have a significant impact on EEOCs DATA Act submission.

We selected a statistically valid sample of certified spending data from EEOCs File C (award level transactions) from FY 2019, first quarter financial and award data submitted by EEOC, for testing to determine whether EEOCs DATA Act submission was complete, timely, and accurate.

We conducted this 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.

## RESULTS

Our audit found that EEOCs FY 2019, first quarter submission was substantially complete, accurate, and timely; and that their data is considered of high quality. However, we did identify one area within EEOCs internal control environment where they could enhance their controls in place to ensure continued submissions are of higher quality.

### Assessment of Internal Control over Source System

EEOC uses IBCs Oracle Federal Financials (OFF) as its source system for processing and recording procurement and financial data and for generating its DATA Act submission. We performed procedures to determine whether internal controls over this system, as they relate to EEOCs FY 2019 first quarter DATA Act submission, were properly designed, implemented, and operating effectively. Those procedures consisted of:

- Gaining an understanding of the source system used for recording procurement transactions and reporting under the DATA Act.
- Reviewing IBCs Statement of Standards for Attestation Engagements Number 18 (SSAE 18), System and Organization Controls (SOC) 1, Type 2 report and determining whether any issues were noted that could have an impact on the accuracy, timeliness, or quality of the DATA Act submission.
- Obtaining an understanding of complimentary client controls required by the SOC report and implemented by EEOC to determine whether gaps exist that might impact the accuracy, timeliness, or quality of the DATA Act submission.
- Reviewing EEOCs FY2018 Financial Statements and prior DATA Act reports to identify findings that could affect the reliability of the source system or data produced from it.

We found, based on the procedures performed, that the internal controls over the source system, OFF, were operating effectively, as they relate to the DATA Act submission.

## Assessment of Internal Control over DATA Act Submission

We obtained an understanding of internal controls designed and implemented by EEOC as it relates to its FY 2019, first quarter DATA Act submission. EEOC relies on a service provider, IBC, to perform key functions related to system setup and solution, transaction processing, operations and maintenance, and systems security. As it relates to DATA Act, IBC prepares the DATA Act files with information from OFF and makes updates as requested by EEOC.

Starting in FY 2019, Treasury requires agencies to develop a Data Quality Plan (DQP). As of our fieldwork date, EEOC's DQP had not been finalized. As of yearend, the EEOC DQP has not been finalized. OMB Circular A-123, Appendix A, Management of Reporting and Data Integrity Risk (M-18-16), requires that agencies consider their DQP in their annual assurance statement on internal controls over reporting, beginning in FY 2019. It is important that EEOC continue steps to finalize the DQP in adequate time for consideration in EEOCs annual assurance statement.

We inquired about EEOCs process for reconciliation, validation, and certification of FY 2019, first quarter spending data submitted for publication in USAspending.gov. According to EEOCs standard operating procedures (SOPs) for DATA Act, the Acquisition Services Division (ASD) and the Finance and Systems Services Division (FSSD) within the Office of the Chief Financial Officer (OCFO) performs a validation of the DATA Act files against supporting documentation to ensure completeness and accuracy of the files.

We found that procurement information in FPDS-NG is input manually by EEOC. For the FY 2019, first quarter submission, there were no documented review of FPDS-NG information in place.

We found that these controls only applied to the comparison and reconciliation of Files A, B, and C. As a result, EEOC management did not have internal controls in place to support the reliability and validity of the data reported in Files C and D1 for the first quarter DATA Act submission.

## Results of Sample Tests Performed at the Award Level

### Sampling Methodology

In accordance with the CIGIE DATA Act Guide, we selected a sample of certified spending data records for transaction level testing. The CIGIE DATA Act Guide recommends auditors select their sample from the Agency's File C if suitable for sampling. In order to determine whether EEOCs File C was suitable for sampling, we:

- obtained an understanding of EEOCs process for ensuring File C is complete and DATA Act Broker warnings have been addressed;
- tested certain linkages between File C and File B, such as Treasury Account Symbol (TAS), object class, and program activity;
- tested Procurement Instrument Identifier (PIID) linkages between File C and File D1 to ensure records included in File D1 are included in File C and vis-versa.

Based on the work performed, we found File C suitable for sampling.

The CIGIE DATA Act Guide recommends a sample size of 385 records but provides an alternate sample size determination formula for agencies with smaller populations. EEOCs FY 2019, first quarter File C contained 70 records, which meets CIGIE’s definition of a smaller population. Therefore, we applied the finite correction factor provided in footnote 28 of the CIGIE DATA Act Guide:

$$\text{Sample Size} = 385 / (1 + 385 / N) \text{ where } N \text{ is the population size}$$

Using this formula, we selected a sample size of 60 transactions.

For each record selected for testing, we compared the information in EEOCs File C and File D1 to the source document (such as contract, modification, or other obligating document) to determine whether the records submitted for publication in USAspending.gov were complete, accurate, and timely, as defined below.

Table 2: DATA Act attribute definitions

| Attribute    | Definition  |
|--------------|---|
| Completeness | For each of the required data elements that should have been reported, the data element was reported in the appropriate Files A through D1.   |
| Accuracy     | Amounts and other data relating to recorded transactions have been recorded in accordance with the DAIMS, Reporting Submission Specification (RSS), Interface Definition Document (IDD), and the online data dictionary, and agree with the authoritative source records  |
| Timeliness   | <p>For each of the required data elements that should have been reported, the data elements were reported in accordance with the reporting schedules defined by the financial, procurement and financial assistance requirements. To assess the timeliness of data elements:</p> <ul style="list-style-type: none"> <li>• Award financial data elements within File C should be reported within the quarter in which it occurred.</li> <li>• Procurement award data elements within File D1 should be reported in FPDS-NG within 3 business days after contract award in accordance with the FAR Part 4.604.</li> </ul> |

### Completeness and Timeliness of Agency Submission

We evaluated EEOCs DATA Act submission to Treasury’s DATA Act Broker and determined that the submission was complete and submitted timely. To be considered a complete submission, we evaluated Files A, B, and C to determine that all transactions and events that should have been recorded were recorded in the proper period.

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

We reconciled Files A and B to determine if they were accurate. Through our testwork, we noted that Files A and B were accurate. Additionally, we reconciled the linkages between Files A, B, and C to determine if the linkages were valid and to identify any significant variances between the files. Our testwork did not identify any significant variances between Files A, B, and C.

### Record-Level Data and Linkages for Files C and D1

We selected a sample of 60 records and tested 57 data elements for completeness, accuracy, and timeliness.

### *Completeness of the Data Elements*

The projected error rate for the completeness of the data elements is 4.51%<sup>1</sup>. A data element was considered complete if the required data element that should have been reported was reported. One PIID tested was an interagency agreement (IAA) which was included in File C and should have been excluded. We also identified two PIIDs that were in File D1 that were below the micro purchase threshold (MPT) and should not have been included in File D1.

### *Accuracy of the Data Elements*

The projected error rate for the accuracy of the data elements is 9.28%<sup>2</sup>. 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. In addition to the three PIID exceptions we identified in the completeness testing above, we identified two additional PIIDs that were entered into FPDS-NG incorrectly.

### *Timeliness of the Data Elements*

The projected error rate for the timeliness of the data elements is 4.51%<sup>3</sup>. The timeliness of data elements was based on the 33 reporting schedules defined by the procurement and financial assistance requirements (FFATA, FAR, FPDS-NG, FABS and DAIMS). The PIIDs testing exceptions we identified for timeliness were the same as the PIIDs identified in completeness above.

### *Quality of the Data Elements*

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. The following table 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         |

Based on our test work and the highest error rate of 9.28%, we determined that the quality of EEOC's data is considered Higher.

### Implementation and Use of the Data Standards

We have evaluated EEOC's implementation and use of the government-wide financial data standards for spending information as developed by OMB and Treasury. EEOC has fully

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<sup>1</sup> Based on a 95% confidence level, the projected error rate for the completeness of the data elements is between 2.52% and 6.50%.

<sup>2</sup> Based on a 95% confidence level, the projected error rate for the accuracy of the data elements is between 6.51% and 12.05%.

<sup>3</sup> Based on a 95% confidence level, the projected error rate for the timeliness of the data elements is between 2.52% and 6.50%.

implemented and are using those data standards as defined by OMB and Treasury. EEOC has identified and linked by PIID, all of the data elements in the agency's procurement system.

#### Results of Work Performed Related to Federal Shared Service Providers

Federal shared services are arrangements where one agency provides information technology, human resources, financial, or other services to other departments, agencies, and bureaus. As discussed above, EEOC uses IBC, a Federal Shared Service Provider (FSSP), in its process for preparing and submitting data for inclusion in USASpending.gov.

We reviewed IBC's Statement of Standards for Attestation Engagements Number 18 (SSAE 18), Service Organization Controls (SOC) 1, Type 2 report and related gap letter to determine whether any issues were noted that could have an impact on the accuracy, timeliness, or quality of EEOCs DATA Act submission. The SOC report did not contain any findings that affect EEOC's ability to submit accurate, complete, and timely data for publication on USASpending.gov.

We also obtained an understanding of complimentary client controls required by the SOC report and implemented by EEOC and did not note any gaps that might impact the accuracy, timeliness, or quality of the DATA Act submission.

#### Supplemental Reporting of the Results

We included three additional Appendices, B, C, and D, for additional reporting of the results. These results are non-projectable but provide additional analysis for stakeholders. Appendix B includes the data element analysis. The results include the error rate by data element. Appendix C includes the analysis of the accuracy of dollar value-related data elements. The results identify any error for the data elements that include dollar values. Appendix D includes an analysis of errors in data elements not attributable to EEOC. The results identify any errors that were attributable to a third-party system, such as Treasury's DATA Act Broker.

#### Conclusion

We conclude that, overall, EEOCs FY 2019, first quarter submission for publication on USASpending.gov was substantially accurate, timely, complete, and the data was of higher quality. However, as described above we identified areas EEOC can improve to strengthen controls surrounding its DATA Act compilation and submission process. These areas include enhancing their internal controls. These changes, if properly implemented, could further improve the accuracy, completeness, and timeliness of its submitted data.

#### **OTHER CONSIDERATIONS**

##### **Period of Performance Start Date for Procurement Awards**

The DATA Act Information Model Schema (DAIMS) defines *Period of Performance Start Date* as the date on which, for the award referred to by the action being reported, awardee effort begins or the award is otherwise effective. For modifications of procurement awards, it is not clear whether "the award referred to" is the initial award or the modification and neither the Office of Management and Budget nor Treasury's DATA Act Program Management Office has issued guidance with specific instructions on this. Thus, for procurement awards with modifications, if agencies recorded the initial award date or the date of the modification as the start date, in accordance with their internal policies and procedures/practices, it is not an error for DATA Act reporting purposes.

## RECOMMENDATIONS

EEOC should enhance their current DATA Act internal control procedures over the reliability and validity of their DATA Act submission by ensuring they meet all aspects of OMB M-17-04, including documentation of all work performed to ensure the alignment of data in Files C and D1. The enhanced internal control policy and procedure developed should include categorical explanations for misalignments, including legitimate differences between files C and D1.

## AGENCY COMMENTS

The CFO concurs with the findings on the audit samples #23 - #26. The CFO agrees with the recommendation to strengthen existing controls. The agency will continue to work with our service provider (Interior Business Center) to resolve identified control gaps and find solutions to address the inconsistency between the Broker validation process. EEOC will implement complimentary controls to perform additional reconciliations between file C and D1. Additionally, the Acquisition Services Division will conduct internal review and peer review to ensure the required data elements are timely, accurately, and completely entered into CLM and FPDS-NG systems and correctly reflected in financial system files and USASpending.gov.

- **Note on the “Cause:”**

The agency performed a reconciliation to validate linkage between C and D1 files for the first quarter in FY2019 according to applicable internal control standards. The EEOC relied on DATA Act Broker (Broker) to ensure validation process when files are uploaded. The Broker validated the files according to DATA Act reporting submission specifications and generates a warning report for each file that contains errors. However, no error and no warning were identified by the Broker validation process for the first quarter of FY2019, which was inconsistent with the Broker validation system design between C and D1 files.

- **Note on the “Condition” and “Effect” and EEOC next step actions:**

The auditor selected 60 Procurement Instrument Identifier Numbers (PIIDs) for the first quarter of FY2019 DATA Act audit and found four (4) PIIDs (samples #23, #24, #25, and #26) had discrepancies. These discrepancies were caused by human errors or system limitation. To address the issues, EEOC will increase efforts and use experienced staff to ensure that the corresponding data fields are being selected in EEOC’s contract review process.

APPENDIX 1: 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

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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 B: EEOCS RESULTS FOR THE DATA ELEMENTS

| Data Element Title                                   | Error Rate       |              |                |
|--|------------------|--------------|----------------|
|  | Completeness (C) | Accuracy (A) | Timeliness (T) |
| Awardee/Recipient Legal Entity Name                  | 11.54%           | 11.54%       | 11.54%         |
| Awardee/Recipient Unique Identifier                  | 11.54%           | 11.54%       | 11.54%         |
| Ultimate Parent Unique Identifier                    | 11.54%           | 11.54%       | 11.54%         |
| Ultimate Parent Legal Entity Name                    | 11.54%           | 11.54%       | 11.54%         |
| Legal Entity Address                                 | 11.54%           | 11.54%       | 11.54%         |
| Legal Entity Congressional District                  | 11.54%           | 11.54%       | 11.54%         |
| Legal Entity Country Code                            | 11.54%           | 11.54%       | 11.54%         |
| Legal Entity Country Name                            | 11.54%           | 11.54%       | 11.54%         |
| Highly Compensated Officer Name                      | N/A              | N/A          | N/A            |
| Highly Compensated Officer Total Compensation        | N/A              | N/A          | N/A            |
| Federal Action Obligation                            | 11.54%           | 15.38%       | 11.54%         |
| Non-Federal Funding Amount                           | N/A              | N/A          | N/A            |
| Amount of Award                                      | N/A              | N/A          | N/A            |
| Current Total Value of Award                         | 11.54%           | 15.38%       | 11.54%         |
| Potential Total Value of Award                       | 11.54%           | 15.38%       | 11.54%         |
| Award Type   | N/A              | N/A          | N/A            |
| NAICS Code   | 11.54%           | 11.54%       | 11.54%         |
| NAICS Description                                    | 11.54%           | 11.54%       | 11.54%         |
| Catalog of Federal Domestic Assistance (CFDA) Number | N/A              | N/A          | N/A            |
| Catalog of Federal Domestic Assistance (CFDA) Title  | N/A              | N/A          | N/A            |
| Treasury Account Symbol                              | N/A              | N/A          | N/A            |
| Award Description                                    | 11.54%           | 11.54%       | 11.54%         |
| Award Modification / Amendment Number                | 37.50%           | 50.00%       | 37.50%         |
| Parent Award ID Number                               | 0.00%            | 5.00%        | 0.00%          |
| Action Date  | 11.54%           | 15.38%       | 11.54%         |
| Period of Performance Start Date                     | 11.54%           | 15.38%       | 11.54%         |
| Period of Performance Current End Date               | 11.54%           | 15.38%       | 11.54%         |
| Period of Performance Potential End Date             | 11.54%           | 15.38%       | 11.54%         |
| Ordering Period End Date                             | N/A              | N/A          | N/A            |
| Primary Place of Performance Address                 | 11.54%           | 11.54%       | 11.54%         |
| Primary Place of Performance Congressional District  | 11.54%           | 11.54%       | 11.54%         |
| Primary Place of Performance Country Code            | 11.54%           | 11.54%       | 11.54%         |
| Primary Place of Performance Country Name            | 11.54%           | 11.54%       | 11.54%         |
| Award ID Number (PIID/FAIN)                          | 0.00%            | 3.33%        | 0.00%          |
| Record Type  | N/A              | N/A          | N/A            |
| Action Type  | 37.50%           | 37.50%       | 37.50%         |
| Business Types                                       | N/A              | N/A          | N/A            |
| Funding Agency Name                                  | 11.54%           | 11.54%       | 11.54%         |
| Funding Agency Code                                  | 11.54%           | 11.54%       | 11.54%         |
| Funding Sub Tier Agency Name                         | 11.54%           | 11.54%       | 11.54%         |
| Funding Sub Tier Agency Code                         | 11.54%           | 11.54%       | 11.54%         |
| Funding Office Name                                  | 11.54%           | 11.54%       | 11.54%         |
| Funding Office Code                                  | 11.54%           | 11.54%       | 11.54%         |
| Awarding Agency Name                                 | 11.54%           | 11.54%       | 11.54%         |
| Awarding Agency Code                                 | 11.54%           | 11.54%       | 11.54%         |
| Awarding Sub Tier Agency Name                        | 11.54%           | 11.54%       | 11.54%         |
| Awarding Sub Tier Agency Code                        | 11.54%           | 11.54%       | 11.54%         |
| Awarding Office Name                                 | 11.54%           | 11.54%       | 11.54%         |
| Awarding Office Code                                 | 11.54%           | 11.54%       | 11.54%         |
| Object Class   | 0.00%            | 5.00%        | 0.00%          |
| Appropriations Account                               | 0.00%            | 1.67%        | 0.00%          |
| Budget Authority Appropriated                        | N/A              | N/A          | N/A            |
| Obligation   | 0.00%            | 10.00%       | 0.00%          |
| Unobligated Balance                                  | N/A              | N/A          | N/A            |
| Other Budgetary Resources                            | N/A              | N/A          | N/A            |
| Program Activity                                     | N/A              | N/A          | N/A            |
| Outlay   | N/A              | N/A          | N/A            |

Source: Auditor generated based on results of testing.

APPENDIX C: ANALYSIS OF THE ACCURACY OF DOLLAR VALUE-RELATED DATA ELEMENTS

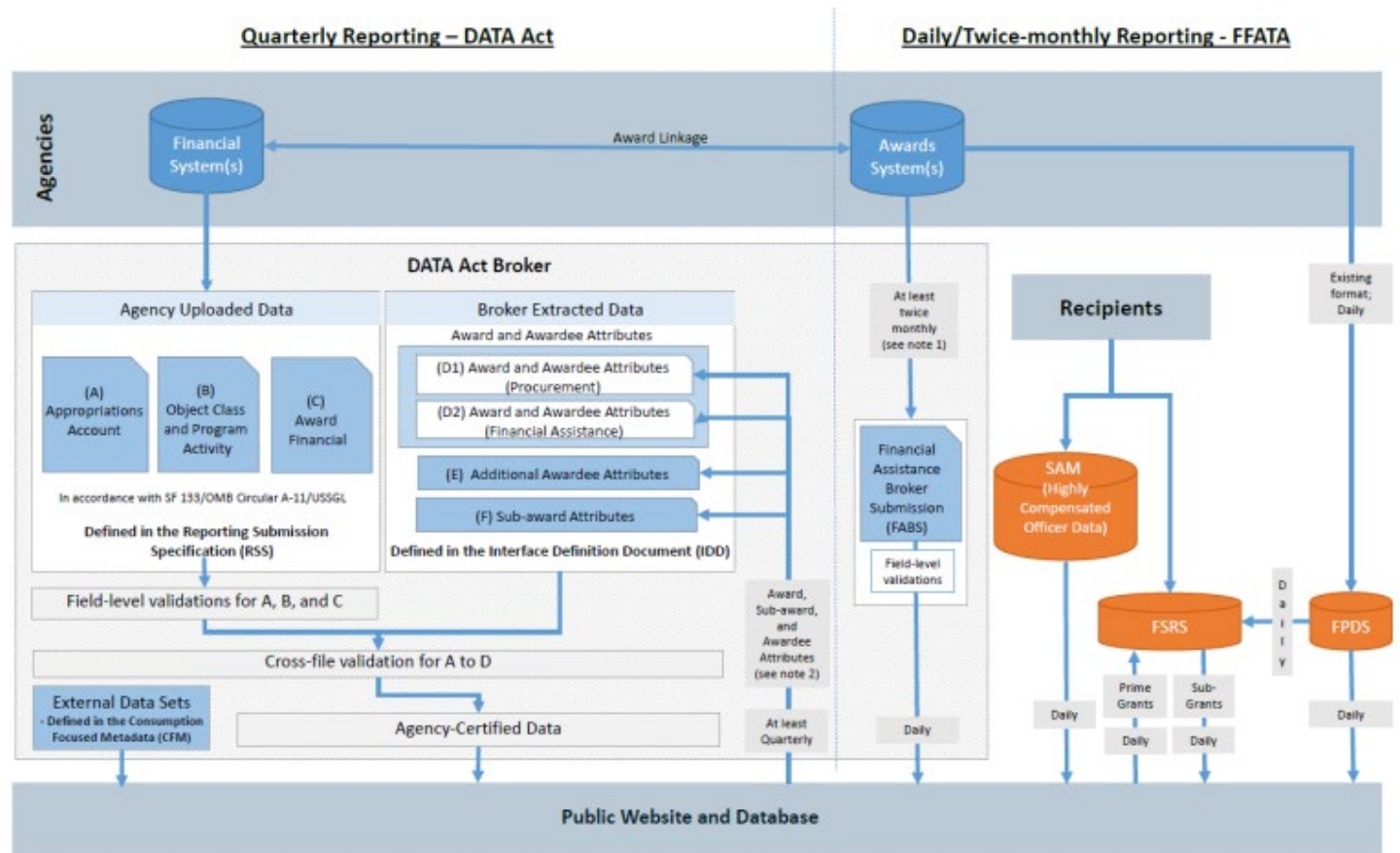
| Accuracy of Dollar-Value Related Data Elements |                                |          |              |     |              |            |                          |
|--|--------------------------------|----------|--------------|-----|--------------|------------|--------------------------|
| Data Element                                   |                                | Accurate | Not Accurate | N/A | Total Tested | Error Rate | Absolute Value of Errors |
| DE-11  | Federal Action Obligation      | 84.62%   | 15.38%       | 34  | 26           | 15.38%     | \$13,705.13              |
| DE-14  | Current Total Value of Award   | 84.62%   | 15.38%       | 34  | 26           | 15.38%     | \$36,769.13              |
| DE-15  | Potential Total Value of Award | 84.62%   | 15.38%       | 34  | 26           | 15.38%     | \$36,769.13              |
| DE-53  | Transaction Obligation Amount  | 90.00%   | 10.00%       | 0   | 60           | 10.00%     | \$5,597.79               |
|  |                                |          |              |     |              |            |                          |

Source: Auditor generated based on results of testing.

## APPENDIX D: ANALYSIS OF ERRORS IN DATA ELEMENTS NOT ATTRIBUTABLE TO EEOC

During our testing we did not note any errors not attributable to the agency.

APPENDIX E: DATA ACT INFORMATION FLOW DIAGRAM



Note 1: The Financial Assistance Broker Submission (FABS) replaces the Award Submission Portal (ASP).  
 Note 2: D1 and D2 pull in all award data associated with the submitting agency and agency-specified action dates. E pulls in highly-compensated officer information for DUNS numbers that appear in an agency's D1 and D2. F pulls in all sub-award data associated with the awards that appear in an agency's D1 and D2.

Schema Version 1.3  
 June 29, 2018

Source: Department of the Treasury. <https://www.fiscal.treasury.gov/data-transparency/resources.html>

## APPENDIX F: ACRONYMS

|               |   |
|---------------|---|
| AICPA         | American Institute of Certified Public Accountants            |
| Award ID      | Award Identification  |
| CIGIE         | Council of the Inspectors General on Integrity and Efficiency |
| CLM           | Contract Lifecycle Management                                 |
| DAIMS         | DATA Act Information Model Schema                             |
| DATA Act      | Digital Accountability and Transparency Act of 2014           |
| DQP           | Data Quality Plan   |
| EEOC          | U.S. Equal Employment Opportunity Commission                  |
| ERM           | Enterprise Risk Management                                    |
| FABS          | Financial Assistance Broker Submission                        |
| FAEC          | Federal Audit Executive Council                               |
| FAIN          | Financial Assistance Identifier Number                        |
| FAR           | Federal Acquisition Regulation                                |
| FFATA         | Federal Funding Accountability and Transparency Act of 2006   |
| FPDS-NG       | Federal Procurement Data System - Next Generation             |
| FSRS          | FFATA Subaward Reporting System                               |
| FY            | Fiscal Year   |
| FY 2019       | Fiscal Year 2019  |
| GAGAS         | Generally Accepted Government Auditing Standards              |
| GAO           | Government Accountability Office                              |
| GTAS          | Government-wide Treasury Account Symbol                       |
| IBC           | Interior Business Center                                      |
| IDD           | Interface Definition Document                                 |
| IG            | Inspector General   |
| Interior      | Department of the Interior                                    |
| MPM           | Management Procedures Memorandum                              |
| MPT           | Micro Purchase Threshold                                      |
| OFF           | Oracle Federal Financials                                     |
| OIG           | Office of Inspector General                                   |
| OMB           | Office of Management and Budget                               |
| PIID          | Procurement Instrument Identifier                             |
| RSS           | Reporting Submission Specification                            |
| SAM           | System for Award Management                                   |
| SAO           | Senior Accountable Official                                   |
| SOC           | Service Organization Controls                                 |
| SOP           | Standard Operating Procedures                                 |
| TAS           | Treasury Account Symbol                                       |
| Treasury      | Department of the Treasury                                    |
| URI           | Unique Record Identifiers                                     |
| Working Group | FAEC DATA Act Working Group                                   |