

DATA Act Data Quality Plan Supplement

# Agency DATA Act Data Quality Framework

USDA OCFO

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# AGENCY DATA ACT DATA QUALITY FRAMEWORK

## Contents

1	INTRODUCTION.....	2
1.1	NEW LEGISLATION AND REQUIREMENTS.....	2
2	AGENCY GOVERNANCE AND RESPONSIBILITIES .....	2
2.1	DEFINE PRIMARY ROLES AND SOURCE SYSTEMS .....	4
2.2	DETERMINE DATA MATERIALITY & RISK TOLERANCE .....	5
2.3	ESTABLISH A DATA QUALITY BASELINE .....	6
2.4	DEVELOP ASSESSMENT PLAN .....	6
2.5	PERFORM CONTINUOUS MONITORING .....	8
3	Appendix A – USDA AGENCY DATA ACT COMPLIANCE STANDARDS FOR REPORTING .....	9
4	Appendix B - USDA AGENCY SOURCE SYSTEMS FOR DATA ACT REPORTING .....	14
5	Appendix C – KEY ELEMENTS .....	15
6	Appendix D - ZDA_DEFC_FUND and ZDA_DEFC_CODE TABLES .....	17

AGENCY DATA ACT DATA QUALITY FRAMEWORK

**Previous Change History**

Version	Date	Author	Comment
Final	09/2019	LaShawn Lover	Final September 2019
Update V2	03/2022	Heather Matheson	Corrections and updates: <ul style="list-style-type: none"><li>• Rearrange information.</li><li>• <a href="#">Quality Plan Section</a> updated</li><li>• Updates to the <a href="#">Develop an Quality Plan</a> section</li><li>• <a href="#">Introduction</a> updated</li><li>• Appendices updated in <a href="#">Data Quality Framework</a> section</li><li>• Appendix D: New Annual requirement to confirm all DATA Act reportable systems</li></ul>

## 1 INTRODUCTION

The purpose of this document is to establish standards for USDA agencies to develop an agency-specific DATA Act Data Quality Framework (DQF) to ensure Digital Accountability and Transparency Act (DATA Act) compliance and data quality. The DQF must describe internal controls to ensure data quality, address control gaps, and agency's methodology to identify and correct errors and/or inconsistencies. Data quality encompasses completeness, timeliness, and accuracy of reported data as well as maintaining records within the Financial Management Modernization Initiative (FMMI) and other systems containing DATA Act reportable data. This document provides USDA best practices for defining data quality, determine materiality and risk tolerance, establish a data quality baseline, develop data quality plan, continuous monitoring internal controls to ensure accurate, timely, and complete data for the public.

The Data Quality Plan provides in-depth look at laws and regulations for Data Act compliance and data quality. The DQP also explains in detail the governance, roles, and responsibilities of each agency and staff office. There is also detailed guidance on creating the DATA Act Data Quality Framework/Data Quality Plan.

### 1.1 NEW LEGISLATION AND REQUIREMENTS

New legislation and requirements will impact DATA Act reporting. Agencies and Staff Offices will be notified of new implementation processes and requirements by OCFO. Updates to this document will happen when changes are implemented by adding appendices with details. For example, with the passage of the [CARES Act](#) and [Family First Act](#), new reporting requirements for outlay and Disaster and Emergency Fund code reporting were implemented in FY20. These are described in [Appendix D](#).

## 2 AGENCY GOVERNANCE AND RESPONSIBILITIES

Agencies must establish a DATA Act reporting governance structure, if one does not exist, to implement and support DATA Act reporting. Please see [Appendix A – USDA AGENCY DATA ACT COMPLIANCE STANDARDS FOR REPORTING](#) for links, bulletins, and publications related to the implementation of the DATA Act and the reporting of data in compliance with the open standards created under the DATA Act. The DQF must describe internal controls in place to ensure data quality and include new internal controls put in place to address any gaps. It must include the agency's methodology to identify and correct errors and/or inconsistencies.

Agency and Staff Office governance groups must develop precise measures which allow agencies to assess:

- Accuracy of data reported. For example, Agencies and Staff Offices must ensure that the data complies with Department of Treasury and OMB guidance.
- Timeliness of reporting. Agencies and Staff Offices must ensure that data is reported timely as follows:
  - Files A, B and C data are expected the day after the Governmentwide Treasury Accounting System (GTAS) reporting window closes for the prior month, typically on the 19th or 20th day of the month. The September GTAS window is skipped; the

## AGENCY DATA ACT DATA QUALITY FRAMEWORK

reporting windows continue in November.

- Files A-C are refreshed when each month closes. OCFO provides a preliminary review period for agency corrective actions between month close and GTAS close. During this review period, agencies can ignore file crosscheck errors which will disappear upon data refresh after GTAS close.
- File D1 is reportable as frequently as daily.
- File D2 is reportable twice monthly for all financial assistance except loans which are reportable monthly.
- Files E and F are generated by Treasury using data which recipients report to Federal sites per [2 CFR Part 170 –Reporting Subaward And Executive Compensation Information](#). The recipient is responsible for data accuracy.
- **Completeness** of the data submitted. Agencies and Staff Offices must ensure that all reportable DATA Act records are recorded in the appropriate systems and that the data recorded in each source system comports with the data submitted in DATA Act files A, B, C, D1<sup>1</sup> and D2. Agencies are required to report financial and award data to USASpending.gov via the DATA Act broker. These submissions include summary financial data ("File A"), obligation and outlay data by program activity and budget object class ("File B"), summary award-level obligation data ("File C") and award-specific details ("File D1", "File D2").

Agencies should perform the responsibilities listed below to ensure proper oversight of data quality using the following principles:

<b>Data Quality Principle</b>	<b>Agency Responsibility</b>
<b>Accuracy</b>	Data should be sufficiently accurate for its intended purposes. The data standards set by OMB and Treasury, establish the criteria for authoritative source and statutory requirements of each data element.
<b>Timeliness</b>	Financial transactions and awarding activity should be reported in a timely manner. Data must be available quickly and frequently, in accordance with reporting requirements established under OMB Circular A-136, Financial Reporting Requirements and DATA Act guidance.
<b>Completeness</b>	Data requirements should be clearly specified. Monitoring for missing, incomplete, or invalid data helps ensure data quality and identify problems in the recording of certain data. The completeness of a monthly attestation or quarterly assurance statement submissions is strengthened by the internal controls USDA has in place to ensure the inclusion of all reportable records, as well as attributes necessary to establish linkage between files, where applicable.

<sup>1</sup> File D1 contains procurement records. Agencies and Staff Offices may rely on the Office of Contracting and Procurement internal controls and annual validation and verification procedures.

## AGENCY DATA ACT DATA QUALITY FRAMEWORK

### 2.1 DEFINE PRIMARY ROLES AND SOURCE SYSTEMS

As a part of determining and defining Data Quality, please describe the primary roles and responsibilities of the DATA ACT POC staff as it relates to DATA ACT Reporting. This process should cover each system with Data Act reportable data. Please see the template below.

Date	Name	Reporting Source System	File Name/Internal Controls  (A, B, C, D1, D2, NDA Report)	Role	Quality Responsibility
6/20/2020	Cindy Blue	FMFI	NDA Report	Review, research, and distribute, data listed on the NDA Report to be accurately recorded.	Confirm transactions on the NDA Report are accurate and complete.
6/20/2020	Benjamin Tate	ACMS	File D2	Preparation and submission of D2 File	Ensure all reportable awards are submitted timely and ensure successful submission to USAspending. Work with C file lead on timing errors on File C impacting D1
6/21/2020	Becky Swinson	ezFedGrants	File D2	Oversight of File D2 Reporting for Agreements in ezFedGrants	Track all reportable agreements to ensure successful submission to USAspending. Work with C file lead on timing errors on File C impacting D1
6/23/2020	Jonathan Long	FMFI	Files A-C	Validate file data and collaborate with D1 and D2 leads	Ensure all reportable awards are reflected in FMFI for File C. Work with D1 and D2 file leads to address report timing and errors.
6/21/2020	Emilia Rodriguez	FMFI/IAS	File D1	Oversight of File D1 Reporting for Contracts in IAS	Track all reportable contracts to ensure successful submission to USAspending. Work with C file lead on timing errors on File C impacting D1
7/9/2020	Alexander Pate	All source systems	SAO Assurance Statements	Sign/Approve SAO Assurance Statements	Ensure all deficiencies/findings with All files (A-D2) are reported in SAO Assurance Statements
Annually	George Henry	All source systems	A-123 Internal Controls for Data Quality	Conduct A-123 Annual Assessment on internal controls.	Identify any deficiencies/findings within reviewing and submission of data quality files (A-D2).

### DATA Act Certification Compliance Chart

The following table outlines proscribed materiality thresholds for each of the required DATA Act files:

File Review	Type	Criteria	Action
Crosscheck of financial files <input type="checkbox"/> File A to GTAS/SF- 133; <input type="checkbox"/> File A to File B <input type="checkbox"/> File B to File A <input type="checkbox"/> File C to File B	Financial: File to File	Any fatal errors	<input type="checkbox"/> Requires review and explanation <input type="checkbox"/> Contact process/data owner for remediation or adjustment, if applicable/feasible
Crosscheck of financial files submitted by agencies	Source Files: A – C	Any fatal errors	<input type="checkbox"/> Requires explanation <input type="checkbox"/> Return source file to process owner for remediation, if

## AGENCY DATA ACT DATA QUALITY FRAMEWORK

			applicable
Crosscheck of Award files to Financial files for corresponding Award ID <input type="checkbox"/> File C to File D1/D2 <input type="checkbox"/> File D1/D2 to File C	Award: File to File	Any crosscheck warnings	<input type="checkbox"/> Requires review <input type="checkbox"/> Send warnings to Agencies for documentation
File C Review	Internal file checks	Any fatal errors	<input type="checkbox"/> Requires review and explanation <input type="checkbox"/> Contact process/data owner for remediation or adjustment, if applicable/feasible
File D2 Review	Internal file checks	Any fatal errors	<input type="checkbox"/> Requires review and explanation <input type="checkbox"/> Contact process/data owner for remediation or adjustment, if applicable/feasible

### 2.2 DETERMINE DATA MATERIALITY & RISK TOLERANCE

Define and identify desired metrics to measure Data Quality standards.

**Materiality** means a transaction or group of transactions which are significant enough to impact the overall presentation of data being reported. Explanations of materiality should consider impact to the Department submissions and critical issues. Each agency and staff office will have different thresholds. A small office with few awards, for example, may establish a low threshold and review all awards and transactions. Another agency may have higher award and dollar volumes and establish a higher threshold.

**Risk tolerance** refers to the agency or staff office’s risk appetite for accepting a given outcome. Agency and staff risk tolerance will also vary from one agency or staff office to another. For example, an agency or staff office might have a low risk tolerance for errors in award amounts because that significantly impacts the data they report. They may have a higher risk tolerance for errors in the posting date information because this information is automatically retrieved and the internal controls for this process are tested and found to work correctly. Risks may also occur outside the realm of reporting. There could be political risks if an error draws media attention that questions USDA’s accuracy or reliability in managing its awards.

Each USDA agency should leverage its existing materiality thresholds as established by agency Internal Control offices. Key non-financial and financial data elements, as listed in **Appendix C -Key Elements**, should have an accuracy rate assigned for each element, determined by the component agency. For example, an agency establishes accuracy of at least 97% of the time for the FAIN Federal Award Identification Number data element.

Key elements, such as Award Descriptions, that cannot be evaluated quantitatively must not be overlooked in data quality review processes. The agency must ensure that the descriptions are clear and give the general public a clear understanding of the award purpose. There are exceptions to this, such as derived elements which do not have supporting documentation.

Only data elements appropriate for the type of record being validated should be counted in computing the accuracy rate. For example, data elements related to foreign awards should not be considered for

domestic awards and aggregate records will not report the name or UEI of the recipient. Added back in Evaluation criteria but make it risk based.

## 2.2 ESTABLISH A DATA QUALITY BASELINE

Establish a baseline to monitor the internal control system. The baseline consists of issues and deficiencies identified in an entity's internal control system. Agencies should break down data issues into key measures that highlight where best to focus your data quality improvement efforts by identifying the most important data quality issues and attributes based on the process. The most critical element, especially for impact assessment, is the establishment of baselines against which change can be measured.

The baseline is the current state of the internal control system compared to management's design of the internal control system. The baseline consists of issues and deficiencies identified in an entity's internal control system. Your baseline must identify areas to strengthen.

## 2.3 DEVELOP ASSESSMENT PLAN

Each Federal agency is required to establish a data quality plan based on their source systems. Agencies should list all your agencies Source Systems and the Type of Systems currently in use in the plan. A few systems have been listed for you. Please refer to [Appendix B - USDA AGENCY SOURCE SYSTEMS FOR DATA ACT REPORTING](#) and provide any updates and corrections to the list of systems to OCFO. This list will serve as the official inventory of systems containing DATA Act reportable data. Agencies and Staff Offices should test data from their source systems and ensure the data agrees with the information reported to Files A, B, C, D1 and D2. The plan is used to define methods of data collection, assessing data quality, error corrections, and reporting as part of the OMB A-123 Appendix A Annual Assessment. The DQP should include how to assess risk, report burden thresholds, solution to address gaps, identifying key controls, testing controls, and reporting deficiencies/findings in quarterly assurance statement. The agency may create its own assessment plan template or take advantage of the template provided below.

Agencies may use Data Quality Baseline in assessing risk. This approach will utilize a series of qualitative and quantitative risk assessment factors to assign risk ratings. The agency will assess the key controls to obtain reasonable assurance that program and operational controls are functioning as intended. To document key controls, agencies and staff offices should first have identified all controls related to the data quality process and associated systems. A key control is defined as a control, or set of controls, that address the relevant assertions for a significant program activity, financial reporting activity, or significant risk. Key controls should be reviewed with process owners. Controls identified should be documented in the narrative and/or flowchart.

Agencies and staff offices should prepare a test plan that details the assessment team's philosophy and approach to the testing phase of identified key controls. The test plan should identify how to test the controls, how to document and evaluate the results, and how to identify deficiencies. Agencies should use the standard test steps in **Appendix A – USDA AGENCY DATA ACT COMPLIANCE STANDARDS FOR REPORTING AND TESTING AS PART OF THEIR TEST PLANS.**

To assess the effectiveness of key controls, a Test of Design and a Test of Operating

## AGENCY DATA ACT DATA QUALITY FRAMEWORK

Effectiveness will be conducted. The first step of the testing process is to conduct a Test of Design (ToD) to validate the control is designed correctly. The agency will conduct walkthroughs to determine if the key controls meet the risk/objective and therefore is designed properly. If there are no controls in place the agency will document this as a ToD failure and proceed to the documenting the finding(s) and create a cap for remediation. If the key control is determined to be an effective control design the agency will develop a test of operating effectiveness approach.

The test of operating effectiveness examines if the control is operating effectively over a stated period of time. The testing can be done using inquiry, observation, examination, or re-performance types of testing. Key non-financial (program activity) and financial data elements should have an accuracy rate, determined by the agency, to be deemed within materiality. Key elements which cannot be validated due to missing supporting documentation is considered inaccurate and proceed to documenting the finding(s) and create cap for remediation. After testing is finalized agencies and staff offices will report the results in the Quarterly Assurance Statement. The assurance statement should include whether the annual certification statement states an agency has ineffective process for Data Quality, findings from A-123 testing, errors found in Files (A-D2), and any other inaccuracies in data quality. The table below is an example of reporting deficiencies in the quarterly assurance statements.

System Name	File Name (B, C, D1, D2)	Assessed Risk	Manual Process Details (Additional Gaps)	Burden Thresholds	Internal Controls in Process	Inaccurate or incomplete data in USDA's systems?	Reporting data accurately to Treasury and USASpending.gov?
<b>FMMI</b>	B	Program Activity codes may be added in the President's Budget	Review the President's Budget annually and whenever supplemental funds are granted	All A-C file transactions	Quarterly Assurance process includes a step to confirm all program activity codes are accounted for.	Program Activity updates and changes were rereported to OCFO.	Yes.
<b>FMMI</b>	C	Missing FAIN or PIID. Fatal error preventing publication to USASpending.gov	Award IDs must be manually populated within the FMMI record	All DATA Act Reportable Transactions	DATA Act Internal Controls. OCFO Error Reports alert agency to missing data. Establish caps to remediate any deficiencies found during testing.	PIID must be recorded by contracting officers per OCP guidance. Reporting issue in Quarterly Assurance Statement.	No. Information related to the contract is not provided to the public until the PIID is manually recorded within FMMI.
<b>FPDS-NG</b>	D-1	Award amounts are not matching between Files C and D1	Reviewing amounts in File D1 crosscheck to File C.	Award and Awardee Attributes	Contract awards amounts in File C do not match the contracts and amounts reported in D1. Establish caps to remediate any deficiencies found during testing.	Amounts in File C do not match File D1. Reporting issue in Quarterly Assurance Statement	No. The incorrect amounts being reporting on USASpending.gov.
<b>EzFedGrants</b>	D2	Foreign Location Description field is not available in ezFedGrants. Risk 1: Missing data prevents publication to USASpending.gov. Risk 2: Source system does not maintain a record of the data as required.	Records rejected due to missing data. Agency must use a manual process to provide the missing data.	ALL foreign awards recorded within ezFedGrants system.	Agency DATA Act internal controls. OCFO Error Reports alert agency to missing data. Establish caps to remediate any deficiencies found during testing.	The data field for Foreign Location Description is not yet available on ezFedGrants. Reporting issue in Quarterly Assurance Statement.	No. Information related to the award is not provided to public until Foreign location description is manually added to File D2 record.

## AGENCY DATA ACT DATA QUALITY FRAMEWORK

### Materiality and Risk Criteria

- All variances require documentation, at a minimum, in the form of an explanation. Is the activity or information considered sensitive to USAspending.gov users, such as Congress, the public, influential special interest stakeholder groups, or interested foreign governments?
- How does the issue affect compliance with the DATA Act?
- How does the issue affect compliance with guidance regarding contracts or financial assistance awards?
- Does the issue heighten the sensitivity of the circumstances surrounding the misstatement (for example, the implications of misstatements involving fraud or possible noncompliance with laws, regulations, or conflicts of interest)?
- Does the issue involve proprietary or sensitive information, such as federal taxpayer information?

Is the award description clear and understandable by the general public?

## 2.4 PERFORM CONTINUOUS MONITORING

Define the process in which the agency will continually monitor data for compliance and quality to ensure the data displayed in FMFI, agency source systems, and USAspending.gov are accurate. This may include reviewing standard operating procedures, manuals, data quality plans, and other documents that provide instruction and guidance on how the Agency or Staff Office will review DATA Act reportable data. Agencies should test key controls for design and operating effectiveness on a risk-based testing rotation to ensure data is accurate. The data should also be regularly compared to source system data to ensure its accuracy, timeliness, and completeness.

### 3 Appendix A – USDA AGENCY DATA ACT COMPLIANCE STANDARDS FOR REPORTING

The following is a list of links to bulletins and publications related to the implementation of the DATA Act and the reporting of data in compliance with the [open standards](#) created under the DATA Act:

- Dated August 2016, this GAO report provides an update and initial observations on the status of the efforts by Treasury and OMB regarding DATA Act implementation. [DATA Act: Initial Observations on Technical Implementation](#)
- Dated February 2017, this document describes the processes, systems, and controls that USDA has implemented, and plans to implement, to report financial and payment data in accordance with the DATA Act requirements. [USDA Implementation of the Digital Accountability and Transparency Act of 2014 \(DATA Act\) – Readiness Review – Interim Report](#)
- Dated April 2017, this GAO audit focuses on what is already known about existing DATA Act challenges that affect the quality of agency financial data as well as issues that will affect data quality as agencies begin to report data. [DATA Act, As Reporting Deadline Nears, Challenges Remain That Will Affect Data Quality.](#)
- OMB guidance for implementation of the DATA Act. [Current guidance includes OMB Memorandum 15-12, Management Procedures Memorandum \(MPM\) 2016-03 and OMB Memorandum 17-04.](#)
- OMB [Memorandum 18-16](#) addresses the creation of this DATA Act Data Quality Plan.
- Treasury maintains a [Data Transparency website](#) which provides access to [DATA Act guidance documents](#), including the DATA Act Information Model Schema (DAIMS), Requirements Submission Specifications (RSS), and Practices and Procedures. The DAIMS site is updated each time a new version of guidance is released.

#### 3.1 DATA QUALITY STANDARD TEST STEPS

##### File A

File A (Appropriations Account Detail): consists of the Treasury Account Symbol (TAS) funding, obligation, and outlay totals that crosswalk to File B. Agencies should crosswalk File A to their SF-133, excluding Financing Accounts, by agency identifier, main account code, sub account code, budget authority appropriated amount, budgetary authority amount, gross outlay, and unobligated balance. The File A reporting objective is that the data reported in the file crosswalks to the authoritative source (i.e., SF-133) and that all Treasury Account Symbols(TAS) are reported.

##### Test Steps

1. Verify File A summary-level data to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) SF-133 (which includes matching the following elements agency identifier, beginning and ending period of availability, budget authority appropriated amount, main account code, sub-account code, gross outlay amount by TAS, unobligated balance, other budgetary resources amount, and obligations incurred by TAS between File A and SF-133) exclude Financing Accounts. [\(This test step tests accuracy and completeness\)](#)
  - a. If there are any differences, are they explained in the qualifying statements accompanying the quarterly Senior Accountable Official (SAO) Assurance?
  - b. What is the corrective action plan to mitigate the file differences?

## AGENCY DATA ACT DATA QUALITY FRAMEWORK

2. Resolve any errors from Data Repository submission, and ensure unresolved errors were disclosed in the Component-Level SAO Assurance Statement on a quarterly basis. ([This step tests completeness and timeliness](#))

### File B

File B (Object Class and Program Activity Detail): consists of File A data plus Budget Object Class (BOC), Program Activity and DEFC obligations and outlays data. Agencies should crosswalk File B to File A by main accounts codes, budget availability and sub account codes. The File B reporting objective is that the total amount reported in File B crosswalks to the authoritative source (i.e., SF-133) and that Program Activity and BOC codes are reported based on the President's Budget, as executed, and A-11 as well as reportable Disaster and Emergency Fund Code (DEFC) per applicable public laws.

### Test Steps

1. Verify the data in File B to the TAS listed in File A (basically determine if all TASs in File A are accounted for in File B). ([This step tests accuracy](#)).
2. Verify the totals of File A and B cross-check in specific areas as outlined by Treasury. ([This step tests accuracy and completeness](#))
  - a. If there are any differences, are they explained in the qualifying statements accompanying the quarterly Senior Accountable Official(SAO) Assurance?
  - b. What is the corrective action plan if appropriate?
3. Verify that all object class codes from File B crosswalk to the codes defined in Section 83of OMB Circular A-11. ([This step tests accuracy and completeness](#))
  - a. If there are any differences, are they explained in the qualifying statements accompanying the quarterly SAO Assurance?
  - b. What is the corrective action plan if appropriate?
  - c. There is a known issue related to the use of "000" as a BOC.
    - i. Data exists in A but not B. FMS will create a zero line to clear a cross- check fatal error.

This typically occurs when an appropriation is available but not execution has Occurred that would result in obligations or outlaysin File B.
    - ii. The commitment item/BOC used in FMMI is a legacy item that did not crosswalk to OMB and therefore must be "000".
4. *For agencies that use a financial system other than FMMI.* Verify that all data records from agency system(s) submitted via flat file are complete and accurate before uploaded by FMS to the FMMI/Data Act Repository. ([This step tests accuracy and completeness](#))
  - a. If there are any differences, are they explained in the qualifying statements accompanying the quarterly SAO Assurance?
  - b. What is the corrective action plan if appropriate?
  - c. There is a known issue related to the FMS inbound combined File B / C flat file used by FSA and RD.
5. Resolve any errors from Data Repository submission and ensure unresolved errors were disclosed in the Component-Level SAO Assurance Statement on a quarterly basis. ([This step](#)

## AGENCY DATA ACT DATA QUALITY FRAMEWORK

tests completeness and timeliness)

### File C

File C (Award Financial Detail): may be a subset of File B. File C is linked to File D1 by the Procurement Instrument Identifier (PIID) and to File D2 by the Federal Award Identification Number (FAIN). The Agency goal is to report all D1 and D2 award details within the same accounting period as the File C financial transactions are reported. The File C reporting objective is that data reported in the File C crosswalk to File D1 and D2.

### Test Steps

1. Verify File C TAS, object class, program activity and DEFC data elements exist in File B. (This step tests accuracy and completeness).
2. Verify File C links to D1 data by ensuring Procurement Instrument Identifier Numbers (PIIDs) that exist in File C also exist in FPDS-NG. (This step tests accuracy and completeness)
  - a. Note that File D1 is driven by actions of a warranted Contracting Office.
  - b. Issues with File D1 must be addressed with your Agency Senior Procurement Official.
  - c. The linkage between File C and D1 is expected to occur in the same accounting period with the same monetary Transacted Obligated Amount (TOA).
  - d. If there are any differences, are they explained in the qualifying statements accompanying the quarterly SAO Assurance?
  - e. What is the corrective action plan to mitigate the file differences?
3. Verify File C links to D2 by ensuring all Federal Award Identification Numbers (FAIN) or Unique Record Identifiers (URI) that exist in File C also exist in D2. (This step tests accuracy and completeness)
  - a. If there are any differences, are they explained in the qualifying statements accompanying the quarterly SAO Assurance?
  - b. What is the corrective action plan to mitigate the file differences?
4. Verify Transactions Obligated amounts in File C match Federal Action Obligation amount in File D1. (This step tests accuracy and completeness)
  - a. If there are any differences, are they explained in the qualifying statements accompanying the quarterly Senior Accountable Official (SAO) Assurance.
5. Verify File C links to File D2 by ensuring obligation amounts that exist in File D2 also exist in File C. (This step tests accuracy and completeness)
  - a. If there are any differences, are they explained in the qualifying statements accompanying the quarterly Senior Accountable Official(SAO) Assurance Statement?
  - b. What is the corrective action plan to mitigate the file differences?

## AGENCY DATA ACT DATA QUALITY FRAMEWORK

6. Resolve any errors from Data Repository submission and/or any actionable warnings from Treasury Broker submission and ensure unresolved fatal errors were disclosed in the Component-Level SAO Assurance Statement on a quarterly basis. [\(This step tests completeness and timeliness\)](#)

### File D1

File D1 (Award and Awardee Attributes–Procurement) is extracted by the Data Act Broker from Federal Procurement Data System–Next Generation (FPDS-NG) and provides the award and awardee details for contract awards reported in File C.

Agencies should verify that all reportable contract awards and amounts in File C match the contracts and amounts reported to FPDS-NG for the reporting period, including non-zero dollar obligations. Data reported to FPDS-NG should match the contract source system. The File D1 reporting objective is that reportable awards data are sourced from and match FPDS-NG at the time of reporting.

Note: D1 is a pure FPDS-NG action driven by Warranted Contracting Officers. Issues/Concerns related to D1 should be routed to the Agency Senior Procurement Official.

### Test Steps

1. Verify Transactions Obligated amounts in FPDS-NG match Federal Action Obligation Amount in File C. [\(This step tests accuracy and completeness\)](#)
  - a. If there are any differences, are they explained in the qualifying statements accompanying the quarterly SAO Assurance?
  - b. What is the corrective action plan to mitigate the file differences?
2. Verify all File D1 procurement award data elements are reported in FPDS-NG within 3 business days after contract award and confirm FPDS-NG procurement data agrees to the system of record. [\(This step tests accuracy and completeness\)](#)
3. Verify and confirm, corresponding by email, that all “NONDATAACT” transactions are non-reportable transactions, and any transaction that are reportable are appropriately identified. [\(This step tests accuracy and completeness\)](#)
4. Review any warnings from the Treasury Broker submission, and address why the warnings are occurring. Ensure issues are disclosed in the Component-Level SAO Assurance Statement on a quarterly basis. [\(This step tests completeness\)](#)

### File D2

File D2 (Award and Awardee Attributes - Financial Assistance) reports the award and awardee details for financial assistance awards. Agencies should verify that the financial details for each financial assistance award are reported in File C by ensuring awards are reported on File D2 timely. The File D2 reporting objective is to ensure award data elements, including a quality award description, are complete and accurate and match corresponding data within the agency award-management systems. The prime awardee information must match information

## AGENCY DATA ACT DATA QUALITY FRAMEWORK

within the authoritative source, SAM.gov.

### Test Steps

1. Verify all non-loan financial assistance award data elements within File D2 are reported within two weeks of award and loan financial assistance within 30 days of award. (This step tests accuracy, completeness, and timeliness)
  - a. What is the corrective action plan to mitigate late reporting?
2. Verify that File D2 non-loan records are submitted twice monthly. (This step tests timeliness).
3. Verify that the award description clearly and thoroughly describes the purpose of the award per requirements in [OMB Memo 21-03](#).
  - a. What is the corrective action plan to improve award description?
4. Resolve any errors or warnings identified by the Treasury Broker and ensure unresolved warnings are disclosed in the Component-Level SAO Assurance. (This step tests completeness)
  - a. What is the corrective action plan to mitigate future errors/warnings?

### Key Data Element Testing

Agencies and Staff Offices must ensure that the key data elements found in Appendix D of the [USDA DATA Act Data Quality Plan](#) crosswalk to the source system data when compared with Files A, B, C, D1 and D2.

1. Statistically sample the key data elements as they pertain to each file using the sampling methodology found in the BPC USDA Quick Reference Guide found below.



5. BPC USDA Quick Reference Guide AY

## 4 Appendix B - USDA AGENCY SOURCE SYSTEMS FOR DATA ACT REPORTING

Agencies must conduct statistical sampling of data in their source systems provided to OCFO with the corresponding data that was reported in USAspending.gov each quarter. Results of the statistical samples should be available upon request to OCFO 45 days after quarter close. Agencies must identify computer systems that contain DATA Act reportable data related to files C, D1, and D2. Agencies must maintain an updated list of USDA Source Systems and notify OCFO of any changes or updates to the list when they occur.

Compare the key data elements (**Appendix C -Key Elements**) within the source system to the corresponding data displayed for awards at USAspending.gov.

**Example of a comparison chart**

System	Agency	Type of System
424	FSIS	Federal Program Data
ACMS	AMS, APHIS	Accounting/Financial
ACRS	FSA	Procurement
AMA	FNS	Federal Program Data
ARIS/AIMS through SAM	ARS	Procurement
CFDA	ARS	Federal Program Data
CORE	FSA	Accounting/Financial
CREEMS	NIFA	Grants
CRP	FSA	Procurement
DLS	FSA	Procurement
FMMI	AMS, APHIS, ARS, FAS, FNS, FS GA, FS IBS, FSA, FSIS, NRCS, RMA	Accounting/Financial
FMMI BW look up table	RMA	Federal Program Data
FPDS-NG	All agencies via IAS	Procurement
GC2	FNS	Federal Program Data
GLS	FSA	Accounting/Financial
GTAS	NRCS	Accounting/Financial
IAS	All agencies	Procurement
IBS	FS IBS	Procurement
NAICS	FS IAS	Federal Program Data
NDB	FNS	Federal Program Data
NRM G&A	FS GA	Grants
PLAS	FSA	Accounting/Financial
PRISM	IAS	Procurement
ProTracts	NRCS	Procurement/Grants
RD Data Warehouse	RD	Federal Program Data
ROAP	FNS	Grants
SAM	FS GA, FS IAS, FS IBS, FSIS, NIFA, RD, RMA	Procurement
SCIMS	NRCS	Accounting/Financial
UES/FAIS/WBSCM	FAS	Procurement
WAI	NRCS	Federal Program Data
WBSCM	FSA	Procurement
Zip Code	NRCS	Federal Program Data

## 5 Appendix C KEY ELEMENTS

As noted in Section 3.4 of this document, DATA Act Key Elements (listed below) should be a part of the agency data quality review process even though Award Descriptions cannot be evaluated quantitatively. Agencies should establish a review process to ensure that descriptions meet OMB definition and explanation:

- Defined in [OMB’s Data Standards](#) as “A brief description of the purpose of the award”
- Described in [August 2020 OMB Controller Alert](#) as “Strong award descriptions provide the reader with an understanding of the purpose of the Federal financial assistance award and include a description of award specific activities and purpose. Award descriptions are distinct from the programmatic level information provided in the Assistance Listings and Federal awarding agencies are discouraged from including general programmatic level information in the award description.”

At a minimum, Award Descriptions should use plain language and not include acronyms, technical terminology, or agency-specific terms that are unclear to the public.

Agencies should continue to review all key data elements to ensure accuracy of the data and contribute to higher data quality.

Element Number	DATA Act Key Element	The DATA Act File in which the Key Element is found							Key Elements Financial
		A	B	C	D1	D2	Gov’t-Wide Key Elements-PCE	Gov’t-Wide Key Elements-FACE	
2	AwardeeOrRecipientUniquelIdentifier (DUNS)				x	x	x	x	
17	NAICS				x		x		
19	CFDA_Number					x		x	
22	AwardDescription (Description of Requirement)				x	x	x	x	
23	AwardModificationAmendmentNumber				x	x	x	x	
24	ParentAwardId (Referenced PIID or IDV ID)			x	x		x		
25	ActionDate				x	x	x	x	
35	RecordType					x		x	
39	FundingAgencyCode				x	x	x	x	
43	FundingOfficeCode				x	x	x		
45	AwardingAgencyCode (Contracting Agency Code/ID)				x	x	x	x	
49	AwardingOfficeCode				x	x	x		
11(A)	FederalActionObligation				x	x	x	x	
11(C)	OriginalLoanSubsidyCost					x		x	
14(B)	FaceValueOfDirectLoanOrLoanGuarantee					x		x	
16(C)	ContractAwardType (Award Type)				x		x		
16(D)	AssistanceType					x		x	
30(F)(ii)	PrimaryPlaceOfPerformanceZIP+4				x	x	x	x	
34(A)	PIID			x	x		x		
34(B)	FAIN			x		x		x	
34(C)	URI			x		x		x	
36(A)	ActionType4				x	x	x	x	
51(A)	AllocationTransferAgencyIdentifier	x	x	x					x
51(B)	AgencyIdentifier	x	x	x					x
51(C)	BeginningPeriodOfAvailability	x	x	x					x
51(D)	EndingPeriodOfAvailability	x	x	x					x
51(E)	AvailabilityTypeCode	x	x	x					x
51(F)	MainAccountCode	x	x	x					x

## AGENCY DATA ACT DATA QUALITY FRAMEWORK

Element Number	DATA Act Key Element	The DATA Act File in which the Key Element is found								
		A	B	C	D1	D2	Gov't- Wide Key Elements- PCE	Gov't- Wide Key Elements- FACE	Key Elements Financial	
51(G)	SubAccountCode	x	x	x					x	
53(B)	TransactionObligatedAmount			x					x	
N/A	DEFCODE	x	x	x		x		x	X	
N/A	GrossOutlaysCPE			x				x	x	
	Totals:						155	1616	8	

## 6 Appendix D - ZDA\_DEFC\_FUND and ZDA\_DEFC\_CODE TABLES

In accordance with the [Office of Management and Budget \(OMB\) Memorandum, M-20-21](#), dated April 10, 2020, agencies must incorporate reporting of supplemental funding in their established mission performance plans and reports. The agency must also review progress as part of their performance, evidence-building and enterprise risk management routines to the maximum extent possible. All agencies are required to add the Disaster Emergency Fund Code (DEFC) attributes to Files B and C. With the inclusion of the DEFC attribute in agency DATA Act reporting, information on covered funds will be available by obligation and expenditure at the award level so the American public will have insight into how supplemental funds are disbursed. Each agency must report monthly to OMB on any obligation or expenditure of large, covered funds including loans and loan guarantees, awards.

Agencies should use DEFC codes for supplemental funding and each new supplemental funding will be given a new DEFC code. A current list of DFEC Codes can be found at the following

link: <https://www.usaspending.gov/disaster/covid-19/data-sources>. A few examples are shown below:

- DEFC "L" - PL 116-123, designated as emergency
- DEFC "M" - PL 116-127, designated as emergency
- DEFC "N" - PL 116-136 (CARES Act), designated as emergency
- DEFC "O" - PL 116-136 (CARES Act), not designated as emergency
- DEFC "Q" - Excluded from tracking, continue to use (non-emergency/non-disaster designated appropriations).

The DATA Act Repository relies on a DEFC table to track DEFCs. The Fund Table attributes are shown below. The table will grow if and when a new DEFC is established.

### ZDA\_DEFC\_FUND TABLE

Field Name	Key	Type	Length	Description	Validation Table
Business Area	X	Char	4	Organizational unit which identifies USDA Agencies.	TGSB
Treasury Symbol	X	Char	16	Identification code assigned by Dept. of Treasury	FMFUSE
Fund	X	Char	10	A Funds Management Master Data element within FMFI that represents a set of specific accounting elements for recognition of obligation (budget) authority.	FMFINCODE
DEFC Code		Char	1	Values are A-T, 9	ZDA_DEFC_CODE
A/I		Char	1	Active/Inactive Default to 'A' when record is created. Allow user to change to 'I' when record is updated.	
Last Updated				Default to system date	

## AGENCY DATA ACT DATA QUALITY FRAMEWORK

ZDA\_DEFC\_CODE table will contain the following attributes. Additional DEFCs will likely be added in the future if and when Congress enacting supplemental funding outside of the normal budget cycle:

DEFC Code	Key	Type	Length	Code Label
A		Char	1	Emergency PL 115-56
B		Char	1	Emergency PL 115-72
C		Char	1	Emergency PL 115-123
D		Char	1	Emergency PL 115-254
E		Char	1	Emergency PL 116-20
F		Char	1	Emergency PL 116-26
G		Char	1	Emergency PL 116-93
H		Char	1	Disaster PL 116-93
I		Char	1	Emergency PL 116-94
J		Char	1	Wildfire Suppression PL 116-94
K		Char	1	Emergency PL 116-113
L		Char	1	P.L. 116-123
M		Char	1	P.L. 116-127
N		Char	1	P.L. 116-136 (Cares Act), designated as emergency
O		Char	1	P.L. 116-136 (Cares Act), not designated as emergency
P		Char	1	P.L. 116-139
Q		Char	1	Excluded from tracking
R		Char	1	Disaster/Emergency/Wildfire Suppression
S		Char	1	Disaster/Emergency/Wildfire Suppression
T		Char	1	Disaster/Emergency/Wildfire Suppression
U		Char	1	Emergency P.L. 116-260, Consolidated Appropriations Act, 2021
V		Char	1	Non-emergency P.L. 117-2, American Rescue Plan Act of 2021
9		Char	1	Non-Disaster, Non-Emergency