

TO: USDA Agency and Staff Office Chief Financial Officers

FROM: Lynn Moaney
Acting Chief Financial Officer

SUBJECT: OCFO Instruction for Required SAO Assurance of Quarterly DATA Act Reporting

On May 9, 2014, the Digital Accountability and Transparency Act (DATA Act) was signed into law (Public Law 113-101)¹. On November 4, 2016, Office of Management and Budget (OMB) issued DATA Act guidance as Memorandum 17-04 “Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability” (M-17-04)². On June 30, 2017, the Department of Treasury (Treasury) released DATA Act Information Model Schema (DAIMS) v.1.1³ providing instructions and required data elements for reporting of data in 6 data files (Files A-F).

In this memorandum, United States Department of Agriculture (USDA) Office of the Chief Financial Officer (OCFO) addresses process and requirements for agency quarterly assurances.

Quarterly Agency DATA Act Data Quality Assurance

The CFO for each USDA component agency will serve as Senior Accountable Official (SAO) for DATA Act.

1. Overview of Required Assurances.

Agency SAOs are responsible for providing reasonable assurance⁴ that their agency's internal controls support the reliability and validity of the agency account-level and award-level data reported to USAspending.gov, as stated in MPM 2016-03⁵. To support high data integrity, agencies should leverage the data quality and management controls established in statute, regulation, and Federal-wide policy, including internal control and risk management strategies in OMB Circular No. A-123 (A-123)⁶. Data related to Subaward reporting by Federal assistance recipients and data from recipients regarding their Highly Compensated Officers is extracted from external Federal systems. OMB allows the Agency SAOs to assert quality assurance based on the validation processes within these systems. Greater detail on this and other assurances are provided in Appendix A of OMB M-17-04 “Assurances for Each DATA Act File Submitted”.

2. USDA Data Quality Assurance Process.

Each quarter, the USDA DATA Act Repository will create a consolidated file and reconcile

¹ Digital Accountability and Transparency Act of 2014. Pub. L. No. 113-101, 128 Stat. 1146, 31 U.S.C. § 6101

² M-17-04 “Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability” is attached and available at <https://www.whitehouse.gov/sites/default/files/omb/memoranda/2017/m-17-04.pdf>

³ The June 30, 2017 DAIMS documents and instructions are available online: <https://fedspendingtransparency.18f.gov/DAIMS-v1.1/>

⁴ OMB defines assurance- “In general, an assurance is a statement of accountability to confirm an agency's efforts to support data quality.”

⁵ 2016-03 Management Procedures is available at <https://www.whitehouse.gov/sites/default/files/omb/financial/memos/management-procedures-memorandum-no-2016-03-additional-guidance-for-data-act-implementation.pdf>

⁶ Circular A-123 is available at whitehouse.gov/omb/circulars

appropriations data with the USDA GTAS report which becomes available on the 19th of the month following quarter close.

Shortly after GTAS availability, the reconciled USDA data will be distributed to each agency for review and SAO Assurance signature. The file will include each agency's DATA Act data, including the A-C financial data as well as award-specific and recipient-specific data in files D2, E and F.

Agency SAOs must sign the document "USDA Component Agency Quarterly DATA Act Reporting Assurance Statement" as attached and assure timely submission of the signed document based on schedule provided by OCFO each quarter, typically first week of the 2nd month following quarter close.

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Questions concerning this memorandum should be directed to Tyson Whitney at
202-720-8978 or tyson.whitney@cfo.usda.gov.
cc: DATA Act Agency POCs; DATA Act Functional POCs; FFAC
Attachments

USDA Component Agency Quarterly DATA Act Reporting Assurance Statement

Agencies are responsible for providing reasonable assurance that their agency's internal controls support the reliability and validity of the agency account-level and award-level data reported to USAspending.gov. An assurance is a statement of accountability to confirm an agency's efforts supporting data quality.

Statements of Assurance

- The agency provides assurance that data integrity processes and controls align with A-123 and are in place for all reported data⁷. This includes agency financial systems, award management systems, and procurement data reported to FPDS-NG.
- The agency provides assurance that reported recipient information in D files match SAM registration details.
- The agency provides assurance that terms and conditions are in place requiring Prime Awardees to report accurate and complete information to SAM for File E and FSRS for File F.
- The agency acknowledges data quality assurances by the General Services Administration in SAM entity registrations and FSRS subaward records, for files E and F, respectively.
- The agency acknowledges that proper, common linkages are in place to assure Files A – F data are in alignment.

Linkages include:

- Recipient Unique Identifier, currently known as DUNS number, linking D files to E file.
- Award Numbers (FAIN/PIID) linking D files to C and F files.
- Award Numbers and Award Amounts in D files reasonably comport to awards and award amounts reported in C file.
- Financial data in A file comports with the quarterly SF133 and B file data per Treasury Account Identifier (TAS).

As Senior Accountable Official for <AGENCY NAME>, I confirm the above Statements of Assurance in Appendix A and provide assurance that the DATA Act data submitted for the period of (Month, Day, Year) through (Month, Day, Year)⁸ complies with the Treasury and Office of Management and Budget DATA Act⁹ requirements.

The following are known issues impacting the Agency's completeness of DATA Act data.

1. _____
2. _____

Signature

Date

Typed Name

Title/Agency/Division

⁸ This represents the most recent quarter of the Fiscal Year.

⁹ [Digital Accountability and Transparency Act of 2014 \(DATA Act\) \(P.L. 113-101\)](#)

