USDA DATA Act

Governance and POC Charter

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Table of Contents

1. Objective

To improve the quality of data, the DATA Act requires that agency-reported award and financial information comply with new data standards established by The Office of Management and Budget (OMB) and the U.S. Department of Treasury (Treasury). These standards specify the items to be reported under the DATA Act and define and describe what is to be included in each element with the aim of ensuring that the information is consistent and comparable.

This document describes the current governance processes and structure, outlines the vision, provides an overview of the organizational structure and communication protocols, and describes the process for issue resolution used by the USDA to facilitate DATA Act implementation.

2. Vision

The USDA Office of the Chief Financial Officer (OCFO) leads the department-wide implementation of the DATA Act and sets forth strategies to facilitate any changes necessary to implement timely DATA Act reporting. The OCFO strives to create an environment in which USDA officials have and use high quality financial and performance information to make effective policy, management, and program decisions that comply with DATA Act reporting requirements.

3. USDA DATA Act Governance

The framework used at the U.S. Department of Agriculture (USDA) for making and implementing decisions to facilitate compliance with the laws and regulations of the DATA Act is described below. The key objectives are to help incoming personnel understand the key oversight activities and to develop a plan to address challenges.

3.1 USDA DATA Act Governance Structure

Through continuous assessment, the USDA DATA Act Governance determines what areas require the most attention as well as the skills, knowledge, processes, and information that provide the best opportunity for improvement. The USDA entities responsible for setting the policies and procedures used to meet the requirements of DATA Act reporting are the:

- USDA Chief Financial Officer (CFO) – USDA has designated its CFO as the Senior Accountable Official (SAO) for DATA Act implementation. The USDA SAO is responsible for the implementation and compliance with the DATA Act, which includes closely overseeing the governance and progress. Director of OCFO Financial Management Services – Provides direction to USDA agencies for financial reporting through the Accounting Policy and Consolidated Reporting Division (APCRD) and the Transparency and Accountability Reporting Division (TARD).

  Financial Management Services (FMS) – FMS offers an SAP-based core financial system, financial transactional processing services, and a grants management solution. FMS currently serves 29 agencies and staff offices.

  The Director of the USDA Transparency and Accountability Reporting Division (TARD) – TARD is responsible for timely DATA Act reporting as well as developing, coordinating, and addressing Federal financial assistance policy.

  ACFO for Shared Services - Responsible for the preparation of USDA's consolidated financial statements, external financial reports, and DATA Act compliance reporting.

  Federal Shared Service Provider (FSSP) – USDA is certified by the U.S. Department of Treasury (Treasury) as an FSSP.

  Pegasys Financial Services (PFS) – PFS offers a Momentum-based core financial system and financial transactional processing services. PFS currently provides financial services to the U.S
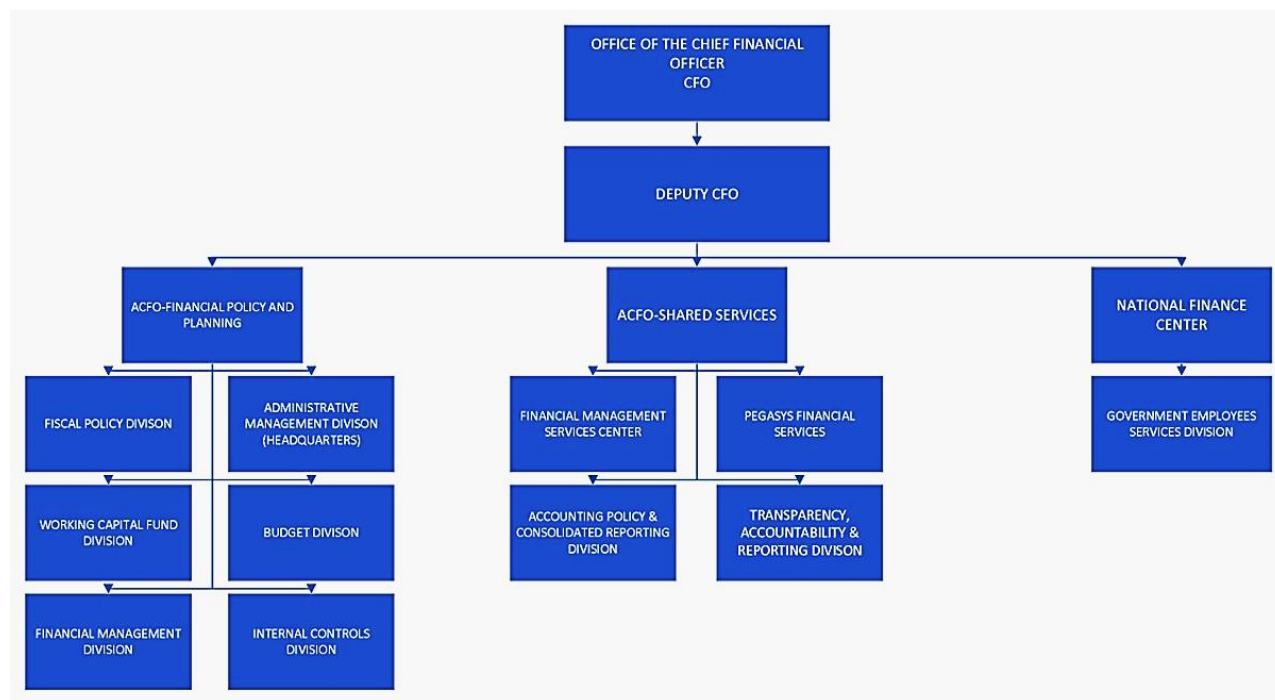
General Services Administration (GSA) and 39 other external clients comprised of Boards, Commissions, and Small Agencies.[1]

- USDA Component Agency Primary Points of Contact (POCs) are responsible for coordinating communications with their agency's Subject Matter Experts (SMEs) on financial accounting, budget, systems, financial assistance, and procurement matters.
SMEs - Includes members from across USDA, such as budget, accounting, grants, procurement, loans, other financial assistance, and information technology with experience in designing and creating the infrastructure of USDA business and Information Technology (IT) solutions used for federal spending.

3.2 Organizational Structure of the USDA OCFO

The USDA Office of the Chief Financial Officer (OCFO) is responsible for the financial leadership of an enterprise that nearly 100,000 employees, 4,500 offices and field locations[2], $479 billion in assets[3], and $231 billion in annual spending[4]. The CFO serves as the principal advisor to the USDA Secretary and Senior Officials on all matters related to financial management, financial management systems, financial control and accounting, internal control and assessment and financial management training.
The following chart depicts the organizational structure of the USDA OCFO

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[1] Pegasys Financial Services returned to the General Services Administration in Fiscal Year 2024.

[2] https://www.usda.gov/our-agency

[3] FY 2023 AFR, Balance Sheet

[4] FY 202318 AFR, Statement of Net Cost

3.3 Roles and Responsibilities

The USDA Governance components understand and monitor USDA's strategic, operational, financial, and compliance requirements, establishing an alignment with strategic priorities. The areas of responsibility for each governance component are as follows.

- The USDA OCFO is responsible for:
    - Financial system management policy and providing timely, accurate, and reliable information from financial systems;
    - Developing financial statements, cost accounting policy, and financial management budgets;
    - Policy guidance and oversight of the Department's internal controls and management accountability programs and reporting to ensure adequate controls over Department assets;
    - Oversight of the Departmental Working Capital Fund (WCF); and
    - Providing policy guidance and oversight of the travel system, grants management, cash and credit management operations, and other financial management functions.

- The Director of the OCFO Financial Management Services provides direction to USDA agencies for financial reporting through the Accounting Policy and Consolidated Reporting Division (APCRD) and the Transparency and Accountability Reporting Division (TARD).
    - APCRD is responsible for:
        - Developing departmental accounting policies and procedures to comply with Federal Accounting Standards Advisory Board (FASAB) standards and government-wide reporting requirements.
        - Coordinating preparation and audit of the annual USDA consolidated financial statements and data for the government-wide financial report.
        - Representing the department on matters related to these assignments with internal and external organizations.
        - Conducting biennial review of charges for things of value.
    - TARD is responsible for:
        - Developing, coordinating, and addressing Federal financial assistance policy.
        - DATA Act reporting, which provides the public with Federal financial assistance and contracts data.
        - Supporting Prize and Competition policy, Federal Travel reporting, publication of the Annual Financial Report, other new financial assistance, and other financial reporting initiatives as they arise.
        - Assuring senior level officials at USDA and within USDA agencies are aware of any new implementation processes and requirements in terms of financial assistance policy.
        - Notifying stakeholders of these new implementation processes and requirements via an official memorandum, signed by the CFO.
- The office of the ACFO for Fiscal Policy and Planning is responsible for:
    - Establishing and approving component agency programs, policies, standards, systems, techniques, and procedures to improve the management and operational efficiency and effectiveness.
    - Developing, and coordinating policy concerning audit, debt, cash, improper payments, and travel management.
    - Providing budget, accounting, fiscal, and related financial management services.
    - Establishing policies related to the Working Capital Fund.
    - Developing financial management budgets.
    - Establishing policies, standards, techniques, and procedures applicable to all USDA agencies.
- The office of the AFCO for Shared Services – is responsible for:
    - Providing executive leadership and management vision to direct and implement corporate financial information and other delegated systems.
    - Ensuring compliance with external mandates and enhance financial information dissemination and financial accountability.

- - - Implementing a comprehensive data warehouse reporting tool which provides real time access to key financial data.
    - Implementing corporate administrative systems strategy.
- FMS has responsibility for USDA's financial management and reporting, administrative payments processing and certification, agency customer support, financial training administration, and related regulatory and Departmental accounting and policy compliance.
- The Office of the Inspector General (OIG) conducts audit reviews of OCFO programs and procedures.
- Customer Account Manager (CAM) serves as a liaison between FMS and TARD to keep both parties apprised the status of fixes, system updates and other matters related to DATA Act reporting that FMS manages.
- USDA Component Agency Primary POCs are responsible for coordinating communications with SMEs on financial accounting, budget, systems, financial assistance, and procurement matters. The POCs also perform oversight of the component agency's reporting compliance and data reconciliation.

4. Governance Process

A core requirement of the DATA Act is the development of government-wide data standards to ensure the reporting of reliable, consistent federal spending data for public use and the reporting of data in compliance with the standards. The policies, procedures, and communication used by the USDA to comply with the Treasury requirements for DATA Act reporting are described below:

4.1 Bulletins, Publications, Memoranda, and Data Schema

Communication and the open exchange of ideas between federal and non-federal stakeholders on implementation of the DATA Act will improve the quality of federal spending data under the Federal Funding Accountability and Transparency Act (FFATA).

USDA established a DATA Act Resources website. This page provides access to federal and departmental DATA Act policies, data requirements, and reporting instructions.

To date, several audits have occurred.

The USDA OIG conducted DATA Act Audits which are found here:

USDA Implementation of the Digital Accountability and Transparency Act of 2014 (DATA Act) - Readiness Review

USDA's 2017 Compliance with the Digital Accountability and Transparency Act (DATA Act)

USDA's Fiscal Year 2019, First Quarter DATA Act Submission

USDA's Fiscal Year 2019, First Quarter DATA Act Submission

USDA's Digital Accountability and Transparency Act Compliance Efforts for Fiscal Years 2020 and 2021

The General Accountability Office conducted the following Audits:

Federal Spending Transparency: Opportunities to Improve USAspending.gov Data

Data Act: Quality of Data Submissions Has Improved but Further Action Is Needed to Disclose Known Data Limitations

DATAACT OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations

Coronavirus Food Assistance Program: USDA Should Conduct More Rigorous Reviews of Payments to Producers

Treasury provides DATA Act requirements and instructions within the *DATA Act Governmentwide Spending Data Model*, or GSDM, (formerly DATA Act Information Model Schema, DAIMS). Each release is comprised of several documents which include Practices and Procedures, validation rules, and data field specific schema.

These documents are updated annually and available at Treasury's Data Transparency web site. The most recent documents are presented on the GSDM page of the site.

4.2 USDA DATA Act Files and Timeline for Data Submission

The USDA generates and submits Files A, B, and C on a monthly basis to Treasury's DATA Act Broker Submission (DABS). USDA employs internal data validation and error correction processes and provides a quarterly assurance of data quality to Treasury. Data specific to financial assistance awards are generated and submitted in File D2 on a twice-monthly basis to Treasury's Financial Assistance Broker Submission (FABS). As part of DATA Act compliance requirements, the USDA submits the following financial and award data files:

- File A - Appropriation Account Detail
- File B - Object Class Program Activity Detail
- File C - Award-level Financial Detail
- File D2 - Financial Assistance Award Detail

4.2.1 Schedule for DATA Act File A, B, and C Submission

The USDA has defined the tasks and timeline required for successful submission of File A, B and C for each quarter. The schedule for each Fiscal Year is provided to agencies on the USDA DATA Act Resources For Web page in the "*Reporting Schedules*" section. USDA component agency SAOs provide a signed quarterly assurance statement to a designated SharePoint site each quarter. OCFO reviews and consolidates the agency documents for submission to Treasury.

4.2.2 Schedule for DATA Act D2 File Submission

The DATA Act D2 File submission process runs on a twice-monthly basis. Agencies must send a copy of the submitted file along with a signed certification letter to both the agency's shared mailbox and the D2 Certification mailbox (sm.ocfo.d2cert@ usda.gov) at least monthly for documentation and possible data analysis needs. File acceptance and submission notifications are provided to agency shared mailboxes within 24 business hours. Agency resubmissions with corrected records will be processed on the date of the next processing window. Agencies will be notified if further action is needed on data failing validation at FABS.

Overview of the DATA ACT D2 File submission process:

- First twice-monthly processing
    - 1st of the month – CRM Extract is run and agencies submit files manually to drop box
    - 3rd of the month – D2 Internal Process runs at 6:30 AM CT and files are submitted to the FABS portal
- Second twice-monthly processing
    - 16th of the month - CRM Extract is run and agencies submit files manually to drop box
    - 18th of the month – D2 Internal Process runs at 6:30 AM CT and files are submitted to the FABS portal

5. Relationships within Governance Structure

Successful implementation of the DATA Act is of the utmost importance to both Federal and non-Federal stakeholders. To help ensure successful implementation of the DATA Act, communication and feedback from stakeholders inside and outside the Federal government is necessary. A system of two-way

communication and the open exchange of ideas between Federal and non-Federal stakeholders has been set up to resolve issues, report status, and communicate changes related to the DATA Act.

5.1 Framework of Interaction

When USDA identifies challenges that could impede its progress towards implementing the DATA Act, it drafts solutions to meet the challenges. As part of the solution, TARD consults with OMB to interpret Treasury policy mandates. Data calls will take place, upon the request of OMB or as needed, for internal assessment among SMEs and user groups.

5.2 Meetings

Regularly scheduled meetings have been set up to facilitate DATA Act policy discussion, issue resolution, requirements updates, and to answer questions. The USDA OCFO participates in the following meetings related to DATA Act:
- USDA Quarterly DATA Act POC meeting with component agencies to discuss DATA Act updates and answer questions
- TARD bi-weekly meeting with Financial Management Services (FMS) project leaders to discuss DATA Act status and issues
- OMB and Treasury meetings include:
  - o   Monthly DATA Act Office Hours conference call with OMB and Treasury.

  OCFO monthly meeting with the CFO Council to discuss DATA Act status and issues with CFOs

  Monthly CFO Council DAIMS/GSDM Work Group to discuss possible changes for future reporting. This workgroup includes representatives from OMB, Treasury, and other Federal agencies.

  OCFO meets with component agencies and Ad Hoc Groups on an as-needed basis

6. Oversight Process

The USDA governance entities provide oversight of system and component agency activity to ensure compliance with the Treasury requirements for DATA Act reporting. Through the oversight process, the USDA ensures timely, complete, and accurate data is provided to the American public. .

6.1 Management Oversight

The USDA DATA ACT oversight includes multi-level monitoring of systems and agency participation. The oversight includes confirmation that an adequate system of internal controls is established and maintained to identify and mitigate problems that may impact the timeliness and accuracy of reported data.
- Compliance Monitoring – Component agency activity and data are monitored for compliance and quality to ensure that the data displayed on public websites is complete and accurate.
- System Assurances – Changes to financial and grants management systems mandated by updated Treasury guidance are initiated and monitored through the ServiceNow system.
- Compliance Challenges – OCFO works directly with component agencies to identify and address reporting and data quality challenges.
- Continuous improvements for automation, additional reports, and enhancements are used to ensure accurate, complete, and timely data reporting.

6.2 Governance Changes

From time to time the Treasury may make programmatic changes to the DATA Act standards to ensure better, more useful data from agencies. Treasury mandates are monitored at the federal level to ensure USDA is aware of new requirements or documentation.

7. Appendix A – POC Charter

7.1 Overview

The DATA Act requires the component agencies to report award and financial information that complies with the data standards established by OMB and Treasury. These standards specify the items to be reported under the DATA Act and define and describe what is to be included in each element with the aim of ensuring that the information is consistent and comparable.

The USDA OCFO leads the department-wide implementation of the DATA Act and set forth strategies to facilitate any changes necessary to implement timely DATA Act reporting. As part of the strategy, the TARD is responsible for DATA Act reporting and resolving any issues and concerns related to the DATA Act.

7.2 USDA DATA Act Issues and Concerns

DATA Act reporting requires collection of data, generation of datasets, assurance of data quality, and data submission. Occasionally, issues and concerns may arise during the DATA Act reporting process. Typically, the issues experienced by DATA Act users fall into five categories, the categories are:

- DATA Act Policy Issues
- DATA Act Data Element Issues
- DATA Act Reporting Errors
- USAspending.gov Website Issues
- Other DATA Act Issues

7.3 Preferred Method of Contact

For all USDA DATA Act issues and concerns, the preferred method of contact is to contact a TARD team member directly via email. The TARD team will then provide a resolution directly or escalate the issue as follows:

- DATA Act Policy Issues - For any issues related to DATA Act Policy, the first step is to contact the TARD team. If the TARD team is unable to resolve the policy issue, it will be escalated to OMB Office of Federal Financial Management for resolution.
- DATA Act Data Element Issues - The first step is to report any DATA Act Data Element Issues to the TARD team. If escalation is required, the TARD team will contact U.S. Department of Treasury DATA Act Broker Help Desk for a resolution.
- DATA Act Reporting Errors - DATA Act Reporting Errors should first be reported to the TARD team. If necessary, the TARD team will escalate the issue to FMS via a ServiceNow ticket for resolution.
- USAspending.gov Website Issues – Issues with the USAspending.gov website should be reported to the TARD team. If the TARD team is unable to resolve the issue, the issue will be escalated to the USAspending.gov Helpdesk.
- All other DATA Act issues, including conflict resolution and decision-making, should be reported to the TARD team. TARD will work with OMB, Treasury, or FMS to address issues.