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Description of document: Council of the Inspectors General on Integrity and

Efficiency (CIGIE) Federal Audit Executive Council (FAEC) Data Act Working Group <u>Data Act Readiness</u>

Review Guide, 2016

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Council of the Inspectors General on Integrity and

Efficiency

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March 27, 2017

Subject: CIGIE Freedom of Information/Privacy Act Request [6330-2017-10]

This is in response to your Freedom of Information Act (FOIA) request dated December 31, 2016, to the Council of the Inspectors General on Integrity and Efficiency (CIGIE). CIGIE located the enclosed document that is responsive to your request. It has been determined that this document is appropriate for release without excisions and a copy is enclosed.

You may contact our FOIA Public Liaison, Deborah Waller, Supervisory Government Information Specialist, at (202) 616-0646 or FOIASTAFF@cigie.gov for any further assistance and to discuss any aspect of your request. Additionally, you may contact the Office of Government Information Services (OGIS) at the National Archives and Records Administration to inquire about the FOIA mediation services they offer. The contact information for OGIS is as follows:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road-OGIS
College Park, Maryland 20740-6001
ogis@nara.gov
(202) 741-5770
(877) 684-6448 (toll free)
(202) 741-5769 (facsimile)

If you are not satisfied with the response to this request, you have the right to appeal CIGIE's response by writing to the Council of the Inspectors General on Integrity and Efficiency, 1717 H Street NW., Suite 825, Washington, D.C. 20006. Your appeal must be received within 45 days of the date of this letter. The outside of the envelope should be clearly marked "FOIA APPEAL.""

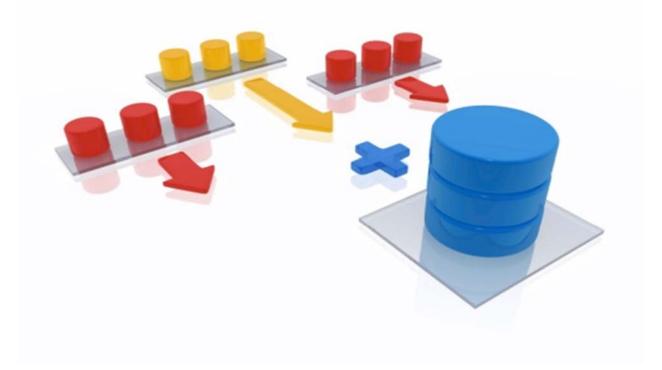
We have, therefore, closed your request without further action.

Sincerely,

Mark D. Jones
Executive Director

Enclosure

FAEC Data Act Working Group



Data Act Readiness Review

Guide

Version 2.0

OIG-CA-16-023

June 02, 2016

I. INTRODUCTION

A. BACKGROUND

The Digital Accountability and Transparency Act of 2014 (DATA Act) was enacted May 9, 2014 and, among other things, requires that Federal agencies report financial and payment data in accordance with data standards established by the Department of Treasury (Treasury) and the Office of Management and Budget (OMB). The data reported will be displayed on a website available to taxpayers and policy makers. In addition, the DATA Act requires that agency Inspectors General (IGs) review statistical samples of the data submitted by the agency under the DATA Act and report on the completeness, timeliness, quality and accuracy of the data sampled and the use of the data standards by the agency.

The DATA Act provides for this oversight by way of the IGs and the Comptroller General of the United States. That is, the Act requires a series of oversight reports to include, among other things, an assessment of the completeness, timeliness, quality, and accuracy of data submitted. Specifically, the first set of IG reports are due to Congress in November 2016. However, agencies are not required to submit spending data in compliance with the Act until May 2017. As a result, the IGs will not be able to report on the spending data submitted under the Act, as this data will not exist until the following year.

Nonetheless, the Federal accountability community is committed to early oversight of the DATA Act implementation. To that end, the Council of the Inspectors General on Integrity and Efficiency (CIGIE) developed an approach to address the reporting date anomaly while maintaining early engagement with the agencies. In this regard, the IGs plan to provide Congress with their first required reports in November 2017, a 1-year delay from the due date in the statute, with subsequent reports following on a 2-year cycle, in November 2019 and November 2021. We believe that moving the due dates back 1 year will enable the IGs to meet the intent of the oversight provisions in the DATA Act and provide useful reports for Congress, the public, and others. To manage stakeholder expectations regarding the IGs compliance to the DATA Act we suggest including the following standard statement in work products issued in response to the Act.

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) identified a timing anomaly with the oversight requirements contained in the Digital Accountability and Transparency Act of 2014 (DATA Act). That is, the first Inspector General (IG) reports are due to Congress in November 2016; however, Federal agencies are not required to report spending data until May 2017. To address this reporting date anomaly, the IGs plan to provide Congress with their first required reports in November 2017, a 1-year delay from the statutory due date, with subsequent reports following on a 2-year cycle. Although CIGIE determined the best course of action was to delay the IG reports, CIGIE is encouraging IGs to undertake DATA Act "Readiness Reviews" at their respective agencies well in advance of the first November 2017 report. On December 22, 2015, CIGIE's chair issued a letter memorializing the strategy for dealing with the IG reporting date anomaly and communicated it to the Senate Committee on Homeland Security and Government Affairs and the House Committee on Oversight and Government Reform. Appendix 1 contains a copy of this letter.

The IG community, through the Federal Audit Executive Council (FAEC) stood up the FAEC Data Act Working Group (Working Group). On December 03, 2015, the Working Group issued the DATA Act Readiness Review Guide (version 1.0) to assist agencies in their readiness reviews. That guide concentrated on steps 1 through 4 of the "Agency 8-Step Plan" as described in the DATA Act Implementation Playbook (version 1.0). This iteration of the readiness review guide includes:

- Review procedures to address steps 5 through 8 of the "Agency 8-Step Plan";
- Appendix 1 CIGIE's letter to Congress addressing the timing anomaly;
- Appendix 2 additional review procedures for agencies that are financial management Federal Shared Service Providers (FSSP)² and/or their customers to consider; and
- Appendix 3 additional criteria and useful information in applying this guide.

We believe that these reviews, in addition to the requirements of the Act, will assist all parties in helping to ensure the success of the DATA Act implementation efforts. Please note that this review template herein is intended to be suggested guidanc that can be utilized by any agency Office of Inspector (OIG). Accordingly, some review steps may not be applicable to your agency and/or may need to be adjusted based on the needs of the respective OIG and agency.

B. REVIEW OBJECTIVES

The objective of the readiness review is to gain an understanding of the processes, systems and controls which [*insert Agency Name*] has implemented, or plans to implement, to report Federal agency expenditures and linking Federal contract, loan, and grant spending information in accordance with the requirements of the DATA Act. This understanding is necessary for the IG to develop an informed methodology for the future IG reviews required by the DATA Act. In addition, the results of this review will enable the IG to provide recommendations on how to improve the likelihood of compliance with the requirements of the DATA Act prior to full implementation.

C. SCOPE AND METHODOLOGY

To accomplish the objectives of the review, the engagement team plans to:

- Obtain an understanding of the laws, legislation, directives, and any other regulatory criteria (and guidance) related to [insert Agency Name]'s responsibilities to report financial and payment information under the DATA Act.
- Obtain an understanding of the [insert Agency Name] governance structure, processes, and controls planned and/or established by conducting interviews with the [insert Agency Name] DATA Act working groups responsible for the implementation of the DATA Act at the agency-level, to include the Senior Accountable Official (SAO).

¹ On May 8, 2015, Treasury released the DATA Act Implementation Playbook. This Playbook describes eight key steps that, if followed together, should help agencies leverage existing capabilities to drive implementation of the DATA Act. See *Attachment A – DATA Act Implementation Plan Step-by-Step Checklist*, supplementing this review guide, which describes a series of checklists for each implementation step that can be utilized by agencies as appropriate.

² OMB and Treasury have designated the Administrative Resource Center (US Department of the Treasury), Enterprise Services Center (US Department of Transportation), Interior Business Center (US Department of the Interior), and the National Finance Center (US Department of Agriculture) as the FSSPs for financial services.

- As applicable, obtain an understanding of the [insert Agency Name] [insert FSSP Name]'s
 governance structure, processes, and controls planned and/or established by conducting
 interviews with the [insert Agency Name]'s overall DATA Act working group and the [insert
 FSSP Name] working groups responsible for implementation of the DATA Act on behalf of
 its customers.
- Identify the major reporting components within the agency responsible for implementation of the DATA Act.
- Assess [insert Agency Name]'s efforts and formal implementation plans (at the agency and component levels) to report financial and payment information under the DATA Act.

D. REPORTING RESULTS OF THIS REVIEW

As the main objectives of the readiness review are to assess whether [insert Agency Name] DATA Act implementation plan or process is on track to meet the requirements of the DATA Act, and to provide [insert Agency Name] recommendations on how to improve the entities likelihood of compliance with the requirements of the DATA Act prior to full implementation, the results of the review should be reported to [insert Agency Name] Management and other appropriate parties at the discretion of each IG. Each IG should produce a report in accordance with their standard reporting process. However, the report should at least include the following:

- Overall assessment of the [insert Agency Name]'s Data Act Implementation Plan/Process (based on the DATA Act Implementation Playbook (version 1.0), issued by OMB & Treasury);
- Overall assessment of the [insert FSSP Name]'s Data Act Implementation Plan/Process on behalf of its customers;
- Overall assessment of the [insert Agency Name]'s DATA Act readiness for the future IG reviews required by the Act;
- List of areas of concerns or issues identified; and
- Suggestions for [insert Agency Name]'s Management considerations.

The primary criteria for this readiness review are OMB's M-15-12 and Treasury's *DATA Act Implementation Playbook (version 1.0),* issued concurrently to agencies in June 2015. See Appendix 3 for a listing of additional criteria to consider. The *DATA Act Implementation Playbook* consists of the following "Agency 8-Step Plan":

8-Steps for Agencies	Timeline
1) Organize team Create an agency DATA Act work group including impacted communities (e.g., CIO, Budget, Accounting, etc.) and identify Senior Accountable Officer (SAO)	By spring 2015
2) Review elements	
Review list of DATA Act elements and participate in data definitions standardization	By spring 2015
3) Inventory data Perform inventory of Agency data and associated business processes	February 2015 – September 2015
 4) Design & strategize a) Plan changes (e.g., adding Award IDs to financial systems) to systems and business processes to capture data that are complete multi-level (e.g., summary and award detail) fully-linked data b) Prepare cost estimates for FY 2017 budget projections 	March 2015 – September 2015
5) Execute broker Implement system changes and extract data (includes mapping of data from agency schema to the DATA	October 2015 – February
Act schema; and the validation) iteratively	2016
6) Test broker implementation Test broker outputs to ensure data are valid iteratively	October 2015 – February 2016
7) Update systems	October 2015 – February
Implement other system changes iteratively (e.g., establish linkages between program and financial data. capture any new data)	2017
8) Submit data Update and refine process (repeat 5-7 as needed)	March 2016 – May 9, 2017

<u>Note</u>: agencies using this template should ensure that the latest version of the *Agency 8-Step* Plan is used for its review.

This review program covers steps 1 through 8 of the Agency 8-Step Plan. OIGs will assesses the status of [insert Agency Name]'s, and as applicable [insert FSSP Name]'s, implementation efforts as of [Month xx, 201x]. Readiness reviews should be conducted in accordance with the standards deemed appropriate by each OIG.

II. REVIEW PROGRAM STEPS (Specific Review Objectives and Procedures)

This section provides the guidance/review steps necessary to address the review objectives.

Review Objective: To gain an understanding of the processes, systems and controls which [insert Agency Name], and as applicable [insert FSSP Name], has implemented or plans to implement to report financial and payment data in accordance with the requirements of the DATA Act. This understanding is necessary for us to develop an efficient and effective methodology for future IG audits required by the DATA Act. In addition, the results of this review will enable OIGs to provide recommendations on how to improve the entities likelihood of compliance with the requirements of the DATA Act prior to full implementation.

II.1.PS – Review of [insert Agency Name]'s Reporting Efforts under the DATA Act, including [Applicable FSSP] on behalf of its customers

Suggested Criteria and Best Practices: DATA Act Implementation Playbook 8-Step Agency Implementation Plan, OMB's M-15-12, M-10-06, and Management Procedures Memorandum No. 2016-03. Additionally, project management best practices as described in the Project Management Institute's: A Guide to the Project Management Body of Knowledge, and GAO's Software Development: Effective Practices and Federal Challenges in Applying Agile Methods (GAO-12-681).

Step 1: Form Agency DATA Act Work Group

The goal in this step is to organize the DATA Act implementation team. Agencies are required to identify a SAO. The SAO is responsible for their agency's implementation of the DATA Act, which includes closely overseeing the governance and progress.

Each agency will also create a DATA Act workgroup that includes members across the organization, such as budget, accounting, grants, procurement, loans, and information technology.

Risk(s): The [insert Agency Name] DATA Act workgroups and subgroups have not been formally adopted and/or do not consist of an SAO, Subject Matter Expert (SME) or necessary personnel that can successfully implement the requirements of the DATA Act, or an Agency DATA Act working group was not established. If applicable, the FSSP is not effectively communicating with its customers and the DATA Act workgroups of [insert Agency Name].

Objective(s): Ensure the DATA Act workgroup consists of a SAO; knowledgeable SMEs that increase the likelihood that the requirements of the DATA Act will be successfully implemented; and senior management that can drive change for each major reporting component.

Review Step Description	Working paper Reference	Comments
II.1.PS – Determine if a SAO has been identified and a DATA		(See)
Act workgroup has been formed for the agency and if		Attachment B –
applicable, each major reporting component within the		Example of a
agency, as appropriate.		DATA Act
		Governance
8-Step Agency Implementation Plan (Step 1)		Structure Exhibit –
		Dept. of Education
II.1.A – General Governance Structure		Ensure the
 Document an understanding of the governance 		Agency DATA Act
structure that the agency has established to manage		workgroup
the implementation of the DATA Act (e.g., SAO,		consists of SMEs
working group, project manager/liaison, executive		or personnel that
board or council, etc.) and whether permanent		can successfully
governance will be established.		implement the
		requirements of
		the DATA Act.

2.	Evaluate how the agency determined which	
	components are required to report payment and	
	financial data under the DATA Act.	
3.	Identify components the agency determined are not	
	required to report under the DATA Act and evaluate	
	the reasonableness of those decisions based on OMB	
	and Treasury guidance (if applicable).	
	, , , , , , , , , , , , , , , , , , , ,	
4.	Determine whether this governance structure has	
	been formally documented and requisite authorities	
	granted via approved mission statement(s).	
5.	Determine if the structure established is sufficient to	
	facilitate the successful implementation of the DATA	
	Act, including:	
	a. Vests authority at an appropriate level of	
	management.	
	b. Formally defines the roles and responsibilities of	
	the working group members and implementation	
	personnel.	
	c. Has identified and covers all requisite	
	components required to report under the DATA	
	Act (and/or provides a supportable explanation	
	for those components that are not required to	
	report).	
	d. Provides a mechanism for engagement with key	
	stakeholders (such as Federal Shared Service	
	Providers, agencies with similar business lines or	
	systems, and the Agency IG).	
	e. Has established an effective project management	
	process to manage the project, its component	
	work streams, and project risk(s).	
	f. Provides for frequent, documented monitoring of	
	project progress (e.g., meetings, workshops,	
	progress reviews, etc.)	
	g. Provides for the formal documentation and	
	communication of key decisions.	
	h. Provides a mechanism for effective	
	communication with Treasury and OMB.	
	i. Provides a mechanism for two-way	
	communication to its FSSP DATA Act subgroup, as	
	applicable. NOTE : If the Agency is a shared service	
	provider or customer, additional readiness review	
	procedures are included in Appendix 2.	
	Senior Accountable Official (SAO)	Ensure a SAO
1.	For the agency and each major reporting component,	has been
	ensure a SAO has been identified in accordance with	identified and
	OMB M-15-12 and M-10-06. Additionally, a DATA Act	has the

working group has been formed by spring 2015 in accordance with the 8-Step Agency Implementation Plan.

- Determine the agency's understanding of the roles and responsibilities of the SAO and compare that understanding to that of Treasury and OMB guidance (DATA Act Implementation Playbook 8-Step Agency Implementation Plan, OMB M-15-12, and M-10-06).
 - a. Ensure the SAO is an executive officer with the authority to manage the implementation of the DATA Act across multiple components and Federal spending communities (e.g., CFO, DCFO, etc.).
- 3. Ensure that the SAO is identified on Max.gov (the SAO List spreadsheet) to ensure Treasury and OMB are aware of the delegation.
- 4. Review the SAO conference call notes on Max.gov to see if the SAO regularly participates in implementation meetings with Treasury and OMB. If not, determine, if there are other effective ways with which the SAO interacts and communicates with Treasury and OMB.

Agency DATA Act Working Group

- 5. For the agency and each major reporting component, obtain a list of members of the DATA Act workgroups and ensure the lists have the members' titles/positions, departments, etc. For each member listed, obtain relevant information (e.g. job description, resume, etc.) and select a sample of group members to interview in order to:
 - a. Ensure that the workgroups are composed of members with the diverse skillsets and technical experience needed to successfully implement the DATA Act (for example, members across the organization from budget, accounting, grants, procurements, loans, and information technology [system architects, IT developers, and security officers]).
 - b. As prescribed in the DATA Act Implementation Playbook (version 1.0), ensure the workgroup members, taken as a whole, are SMEs with strong experience in designing and creating the infrastructure of agency business and IT solutions used for processing, documenting, and reporting Federal spending. For example the workgroup members should regularly lead the:

authority to oversee the governance and progress of the work group and DATA Act implementation.

Assess each members' roles, responsibilities, authority, experience, area of expertise, past work on similar initiatives, ability to affect change, availability to commit to the initiative, project management abilities, etc.

Design, creation, and execution of business transformation vision, strategies, and initiatives; Design and creation of the business architecture, while anticipating and taking into account inter-relationships between business organizations and regulations, policies, and rules; Design, creation, and execution of strategies and initiatives, while anticipating interrelationships between business organizations and regulations, policies, and rules. II.1.C - Agency DATA Act Working Group's Governance Activities 1. Obtain a sample of documentation of DATA Act governance activities at the agency and component level (e.g., minutes of working group meetings, status reports, issuances, etc.) and review these documents to determine whether: a. Progress of the project is being regularly monitored and/or reviewed, statuses reflected agree to the underlying project management documents and major concerns are promptly identified and addressed. b. Project status reports reflect that all requisite components required to report under the DATA Act and key stakeholders (such as FSSP's) are being tracked, monitored, and completed within established timeframes. c. Activities and key decisions of the governance structure are being appropriately documented and carried out. d. Communication with the stakeholders, including Treasury and OMB occur regularly and are being appropriately documented. 2. Analyze the documentation of governance activities, taken as a whole, to determine whether they indicate the presence of material risks (identified or unidentified) to the successful, timely completion of the agencies DATA Act implementation efforts have

been identified and remediation plans have been established or if there are indications of unidentified

or potential risks.

II.1.D - Status Tracking

- 1. Review the overarching progress tracking mechanism(s) to govern the project and determine:
 - a. Whether the mechanism(s), taken as a whole, monitors and adequately and appropriately tracks progress/status against project milestones and due dates for all material workstreams identified in the comprehensive implementation plan..
 - b. If the progress/status reported is consistent with summary progress/status data presented to the SAO and DATA Act Working Group (Relate to Review Step II.1.C 1 a.).
 - c. If the agency's implementation efforts are meeting established project milestones.
 - d. For any material missed milestones or target dates, investigate the reasons, determine whether they were properly addressed by the SAO and DATA Act Working Group, and assess their impact on the overall success of the DATA Act Implementation (II.1.C.2).
- For a sample of workstreams shown as complete on the implementation plan or pilot program progress tracking documentation, obtain documentation of the finished product (except for testing which is covered in step II.6.A below). Determine that:
 - a. It is, in fact, complete and that the resulting product is consistent with the objective of the workstream.

II.2.PS – Review of [insert Agency Name]'s Reporting Efforts under the DATA Act, including [Applicable FSSP] on behalf of its customers

Suggested Criteria and Best Practices: DATA Act Implementation Playbook 8-Step Agency Implementation Plan, Federal Spending Transparency Data Standards

<u>Step 2: Review List of Elements and Participate in Data Standardization Process</u> (By Spring 2015)

The goals of this step are to review the data elements and participate in the data element standardization process.

Risk(s): [insert Agency Name] did not [review] understand the DATA Act elements and may not properly report or correctly determine how the elements are related to [insert Agency Name]'s financial, procurement, grants, and loans systems, and its business operations. The [Insert Agency Name] may not correctly assess the impact of reporting the data element on its implementation plans or systems. The [Insert Agency Name] may also not consider current USAspending.gov data elements as required by the Federal Funding Accountability and Transparency Act [FFATA]. If applicable, the [Insert FSSP Name] did

not [review] understand the DATA Act elements and may not properly report or correctly determine how the elements are used on behalf of its customers.

Objective(s): Ensure each reporting component reviewed the finalized DATA Act elements and understand how the elements are defined and how they are related to the agency's business operations, IT systems, and organization. Ensure the components are also considering the existing USAspending.gov elements, which also need to be captured.

		Review Step Description	Working paper Reference	Comments
the age	ency	etermine if the SAO and DATA Act working group (at and major reporting component) reviewed the list at elements and definitions.		(See) Attachment C – Final Data Element Listing as
8-Step	Age	ncy Implementation Plan (Step 2)		of August 31 st 2015. Attachment D – Crosswalk from 83 to 57 DATA Act Elements.
II.2.A -	Age	ency Review, including FSSP on behalf of its		
	Ga DA a.	in and document an understanding of the SAO and TA Act working group's methodology for:		
	d.	were identified. Ascertaining if the agency's decisions were		
	e.	appropriate. Ensuring the components performed the review by the suggested deadline (February 2015 – September 2015).		
	f.	Addressing the impact of shared service providers for all components. NOTE : If the Agency is a shared service provider or customer, additional readiness review procedures are included in Appendix 2.		
II.2.B -		ency Feedback, including FSSP on behalf of its		
	cus	tomers, as applicable		

- 1. Determine the extent to which the agency SAO and working groups participated in data standardization; and whether they have identified issues with the data elements or definitions.
- 2. Where the agency has identified that a data element or definition is unclear, determine (at the agency and component levels) if the SAO and working groups vetted the element or definition internally and/or communicated such to Treasury, OMB, respective DATA Act interagency advisory committees (CIO, CFO, etc), or other communication channels (GitHub, DATA Act Bi-weekly Digest, DATA Act Office Hour Calls, workshops, etc.).
- 3. For data element and definition issues communicated to Treasury and/or OMB, determine whether Treasury and/or OMB responded to the agency's feedback on the data elements and definitions and whether the agency followed this guidance.

II.3.PS – Review of [insert Agency Name]'s Reporting Efforts under the DATA Act, including [Applicable FSSP] on behalf of its customers

Suggested Criteria and Best Practices: DATA Act Implementation Playbook 8-Step Agency Implementation Plan, Federal Spending Transparency Data Standards, DATA Act Blueprint Guide, and OMB's Management Procedures Memorandum No. 2016-03.

<u>Step 3: Perform Inventory of Agency Data and Associated Business Processes</u> (February 2015 – September 2015)

After reviewing the DATA Act elements in step 2, the SAO and workgroup will be ready to create an agency data inventory. The goal is to identify the appropriate source system to extract the needed data and understand gaps (e.g., data are not captured or data are hard to extract). The workgroup will inventory how its elements, sources, and processes fit/link together.

Risk(s): [insert Agency Name] did not conduct a formal, adequate, and complete data inventory of the DATA Act elements for each major reporting component and may not properly report complete, reliable or accurate data. If applicable, the [Insert FSSP Name] did not conduct a formal, adequate, and complete data inventory of the DATA Act elements on behalf of its customers and may not properly report complete, reliable or accurate information.

Objective(s): Ensure each reporting bureau, including FSSP on behalf of its customers, understands how the DATA Act elements are used across agency business processes, systems and applications and have identified and can trace or map back to the appropriate source system to extract the needed data and understand gaps (e.g., data not captured or hard to extract).

Review Step Description	Working paper Reference	Comments
 II.3.PS – Determine how the SAO, DATA Act working group (at the agency and major reporting component level), and FSSP on behalf of its customers as applicable, traced how DATA Act elements are used across agency business processes, systems and applications. 8-Step Agency Implementation Plan (Step 3) 		(See) Attachment E – Data Inventory and Mapping Process Exhibit Attachment F – Data Standards Exhibit Attachment G - DATA Act Schema v0.7
 II.3.A – <u>Agency Data Inventory</u> Obtain and review the completed initial data inventories for each major reporting component, and determine what procedures the SAO/working group performed to ensure that the data inventory: Includes all of the DATA Act, FFATA, and USAspending.gov data elements. Identifies the financial, procurement, grants, and loans system where each element is captured. 		

- Identifies any manual systems/processes used to maintain the data element (e.g., Excel spreadsheets for grant data).
- d. Identifies which data elements were summary and/or transactional (detailed).
- e. Identifies those elements that are not currently captured (gaps) in its systems or those that are difficult to extract. (Note: Treasury and OMB concept and macro models were created as a reference to locate data gaps).
- 2. For each gap identified in the inventory:
 - a. Determine if viable solutions have been identified/proposed for all material gaps.
 Materiality is based on an individual agency's professional judgement.
 - b. Determine if the agency has evaluated proposed solutions and the conclusions reached.
 - Determine if the agency has assessed the potential impact of the gap on the timeliness/effectiveness of the agency's DATA Act implementation efforts.
- 3. Determine (and document) whether the agency, and [applicable FSSP], considered the following in its data inventory and, where issues were identified, whether the agency has developed remediation plans:
 - a. How the business, accounting, and payment processes all interact with one another?
 - b. How data is passed from one functional system to another throughout the agency's processes and that adequate controls are in place to ensure the validity of the data throughout these processes?
 - c. Award ID: Does the core financial management and mixed feeder management systems include Procurement Instrument Identifiers (PIID)/Activity Address Code (AACs) for contracts and Federal Award Identification Number (FAIN) for grants, insurance, and loans?
 - d. The effects of the FAIN for grants and PIID-AACs deadline for contracts and how such relates to the DATA Act data elements (i.e., award ID).
 - e. Are object classes and program activities recorded in core financial and/or management systems?
 - f. The process to add program activity codes and names to budget object classes.

- g. Are data elements in agency and/or governmentwide systems consistent with DATA Act elements/standards?
- h. Are complete data on grants captured at the transaction level?
- i. Are prime awardees reporting to the FFATA Sub award Reporting System (to include the required elements on all first-tier sub-awardees for procurement and financial assistance awards)?
- 4. Determine if the major components noted any concerns regarding their respective data inventory and Treasury and OMB concept and macro models. For example, concerns with linkages between authoritative sources like System for Award Management (SAM), Federal Procurement Data System Next Generation (FPDS-NG), etc. versus [insert Agency Name]'s financial and agency financial management systems (Oracle, Prism, IFS, IPS, \$MART).
- Determine whether the agency provided Treasury and OMB with any feedback related to the financial, procurement, grants, and loans concept and macro models by the established deadline (April 30, 2015) and whether Treasury and OMB responded to that feedback.

II.4.PS – Review of [insert Agency Name]'s Reporting Efforts under the DATA Act, including [Applicable FSSP] on behalf of its customers

Suggested Criteria and Best Practices: DATA Act Implementation Playbook 8-Step Agency Implementation Plan, Government Accountability Office (GAO) Cost Estimating and Assessment Guide (GAO 09-3SP), GAO Schedule Assessment guide (GAO-16-89G), and OMB's Management Procedures Memorandum No. 2016-03.

Step 4: Design and Strategize (March 2015 – September 2015)

There are two main goals in this step -1) capturing Award ID to link financial data to agency management systems and 2) developing a comprehensive implementation plan, including solutions for addressing gaps in agency data.

NOTE: Implementation of the DATA Act may require agencies to create a field to link the data contained in the financial and management systems in order to capture complete multi-level (e.g., summary and award detail) data.

Risk(s): [insert Agency Name]'s [and applicable FSSP]'s implementation plans are inadequate and do not include detailed information as to how [insert Agency Name] [and applicable FSSP customers] are going to link the data and thus may not be able to fulfill its reporting requirements under the Act [the implementation plan does not sufficiently consider the resources required for implementation and the timeframes for such].

Objective(s): Ensure each major reporting component develops a comprehensive implementation plan, including solutions for addressing gaps in agency data and ensuring Award ID exists in financial and management systems.

Review Step Description	Working paper Reference	Comments
II.4.PS – Determine if the agency, and [applicable FSSP],		(See)
developed a comprehensive implementation plan that will		Attachment H -
ensure it will fulfill its reporting requirements under the		Implementation
DATA Act.		Plan Estimate -
		Template
8-Step Agency Implementation Plan (Step 4)		
II.4.A – <u>Design and Strategize</u>		
1. Gain and document an understanding of the		
process by which the agency is planning to		
implement the DATA Act and the means with which		
it is tracking implementation. In connection with		
this, obtain copies of all material DATA Act Project		
Management artifacts including process and system		
design documentation, implementation plans,		
activity tracking documents, to include the OMB		
Implementation Plan required by OMB M-15-12		
(due to OMB September 14, 2015).		
OMB Plan Submission		

- 2. Ensure that an Implementation Plan that meets OMB M-15-12 was submitted to OMB on September 14, 2015.
 - a. Determine if the agency's Implementation Plan was updated, if so ensure the most current version of the Implementation Plan is used for this assessment. Document significant changes to the Implementation Plan that was submitted to OMB.

<u>Project Management Documents – OMB Format</u> Narrative

- 3. Ensure that the Project Management documents include a Narrative which, at a minimum, summarizes:
 - a. Steps towards Implementation (plan to achieve the structure reviewed in Step 3 II.3.A.).
 - b. Foreseeable Challenges.
 - Risks Mitigation Strategy.
 - Competing Statutory, Regulatory, and Policy Priorities that may affect agency implementation efforts.
 - Managing Costs.
 - Uses of Standardized Data in Agency Management.
 - Effect on [applicable FSSP]s and their customers.

Timeline

- 4. Ensure that the Project Management documents include a timeline which graphically details the major milestones the agency expects to complete as part of the implementation process. Each milestone should have projected dates (e.g., month/year or quarter/year). The agency must also explain these milestones in the narrative and list them in the project plan.
 - a. Timelines should begin with the first DATA Actrelated activity (agencies that have already begun DATA Act implementation should include these activities in the timeline). The timeline should end when the agency projects it will complete all of the requirements of M-15-12.
 - b. At a minimum, timelines must include expected start and completion dates for the following:
 - Conducting inventory of data elements;
 - Mapping agency data to the DATA Act schema (using the latest draft available);

- Linking financial and management systems with a unique award ID;
- Changes to IT systems, noting whether changes occur within or outside current lifecycle plans in consultation with agency CIO:
- Providing agency data to [insert Agency Name] in a DATA Act Schema format; and
- Submitting object class and program activity data from agency financial systems to OMB in FY 2016.
- 5. Review established timelines to determine whether they comply with targeted dates within the DATA Act *Implementation Playbook v 1.0* from Treasury and OMB, and reporting dates within the DATA Act.

Estimates

- 6. Ensure that the Project Management documents include a separate section for cost estimates/budget projections needed to execute the plan. In consideration of GAO's GAO-16-89G, Review the cost estimates/budget projections to determine:
 - a. The estimates include costs for each high-level task and milestone in the project plan. In cases where it is difficult to calculate precise estimates agencies may formulate in terms of a rough order of magnitude (ROM) or ranges that reflect varying levels of effort or assumptions.
 - b. The agency explicitly identified which tasks and milestones can be (or have been) done within existing resources.
 - c. A list of assumptions, total costs, and total savings (if any) that occur during each affected fiscal year (s) (specifying technology-related costs versus other costs associated with business process changes).
 - d. Reasonableness considering resource needs, use of contractors, etc. and timing of expenditures (that most of the implementation will occur in FY16, while maintenance will occur in FY17).
 - e. Include cost estimates for any [applicable FSSP]'s costs.

Project Management Plan

- 7. Ensure that the Project Management documents include a project plan that:
 - a. Identifies all material work streams.
 - Sets timelines, milestones and due dates for each work stream. (For each milestone, there should be high-level tasks that lead to the milestone, resource needs, and any dependencies.)
 - c. Assigns responsibility/accountability for the completion of each milestone.
 - d. Notates steps that require OMB and [insert Agency Name] action.
 - e. Provides for the regular monitoring and reporting of work stream progress against milestones and due dates.
- 8. Review the related project management documentation for completeness and determine whether it defines (or describes a process sufficient to develop) the full extent of the system architecture, processes and controls that are required to comply with the DATA Act. For example, the project management documentation should address:
 - a. Performance of the data element review.
 - b. Performance/completion of the data inventory.
 - c. The use of Treasury's and OMB's
 Broker/wrapper tool or other extract,
 transform, and load (ETL) tools which may
 require the creation of an agency data mart or
 changes to existing repositories like TIER; and
 that a viable system architecture regarding this
 decision is documented.
 - d. Compliance with the reporting thresholds of \$3,000.
 - e. The agency reporting deadline of May 2017 and the period covered on that date (e.g., data as of October 2016).
 - f. Efforts to clean the data before mapping it to the DATA Act Schema.
 - g. Proposed system and operational/business process changes to capture complete multilevel (e.g., summary and award detail) fullylinked data and the resources (costs, FTEs, contractors, training, etc.) needed to implement those changes.

		· · · · · · · · · · · · · · · · · · ·
h.	. Award ID linkages in the financial and	
	management systems (FAIN for financial	
	assistance and PIID-AACs for procurement	
	transactions).	
	(1) The impact on business processes (i.e.,	
	annual financial reporting and the	
	timeframe of such),	
	(2) Already scheduled IT changes and	
	upgrades (e.g., Financial System	
	Modernizations, new releases of	
	enterprise-wide systems like Oracle,	
	SAP, etc.), and	
	(3) The Systems Development Life Cycle	
	(SDLC), change control process for IT	
	and business operations, training, etc.	
i.	•	
"	, , ,	
	reasonableness and whether those changes can	
	be made in a reasonable timeframe given the	
	existing guidance from Treasury and OMB. The development and execution of internal	
j.	control procedures designed to ensure the	
	•	
	completeness and accuracy of data submitted	
	by the agency under the DATA Act.	
k.	,	
	programs, if applicable.	
I.		
	implementation, if applicable.	
m	Assess the agency's plans to address the above	
	factors for reasonableness and each factor's	
	compliance with the requirements of the Act, if	
	implemented.	
_	nsert Agency Name]'s component Reporting Pilot	
	(if applicable)	
	eview the implementation plan to determine	
	hether [insert Agency Name] is planning a pilot	
· ·	rogram for any of its components. If so, for each	
	ATA Act pilot executed by the agency determine	
	hat stage (planning, execution, or testing) each	
•	ilot program is in.	
a.	1 1 0 1 7	
	assess the plans for the pilot for reasonableness	
	and determine if the pilot's design is likely to	
	meet the DATA Act implementation objectives	
	and whether the pilot is managed in a manner	
	that will likely result in useful	
	recommendations.	

 and OMB; and any solutions that have been offered as a result. b. Determine the feasibility and potential agencywide application of the solution and potential impact of the solution on the timeliness/effectiveness of the agency's DATA Act implementation efforts. 		
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NOTE: The DATA ACT Readiness Review Guide v 2.0 includes expanded review procedures to address Steps 5 through 8 of the Agency Implementation Plan. OIGs should consider the remaining procedures when testing for the completion of these significant workstreams to determine how the [insert Agency Name]'s and [Applicable FSSP] will (1) execute/use the broker to extract, map, and validate data, (2) test broker implementation, (3) update agency systems (as needed), and submit spending data.

II.5.PS – Review of [insert Agency Name]'s Reporting Efforts under the DATA Act, including [Applicable FSSP] on behalf of its customers

Suggested Criteria and Best Practices: DATA Act Implementation Playbook 8-Step Agency Implementation Plan, DATA Act DATA Act Information Model Schema version 1.0, DATA Act Reporting Submission Specification, OMB's Management Procedures Memorandum No. 2016-03

Step 5: Execute Broker (October 2015 – February 2016)

The goal in this step is to implement system changes and extract data (to include mapping of data form agency schema to the DATA Act schema, and then validate).

Implementation of the DATA Act will require agencies to map data to the DATA Act Information Model Schema using an agency's developed broker or Treasury's developed broker.

Risk(s): The [insert Agency Name], <u>including [Applicable FSSP] on behalf of its customers</u>, are unable to(1) identify the required data elements from the application system, (2) extract the data, or (3) reformat the data using the defined standards in order to transfer the data submissions to the agency's developed broker or Treasury's developed broker.

Objective(s): Ensure each major reporting component (1) identifies (maps) required data elements from the various [Agency] application systems, (2) extracts and reformats the data to defined standards, and (3) transfers the data to the designated Treasury site.

Review Step Description	Working paper Reference	Comments
II.5.PS – Determine if the agency plans to develop a broker or		(See)
use the Treasury developed broker.		Attachment E –
		Data Inventory
8-Step Agency Implementation Plan (Step 5)		and Mapping
		Process Exhibit
NOTE: If the Agency has conducted or is in the process of		Attachment F –
conducting a pilot program, the steps in this section can be		Data Standards
performed based on the information obtained and current		Exhibit
progress related to the Agency's pilot program(s) identified in		Attachment G -
section II.4.B		DATA Act Schema
		v0.7
		Attachment X –
		DATA Dictionary

³ The Broker process will be used as the description of the software product used to manage the respective Agency ETL process though it is understood that an Agency may elect to retain and utilized their own established ETL system.

23

		including
		metadata rules
wish to	<u>Execute Broker</u> – As part of this step, the auditor may ensure the following attributes are adequately sed in the process of executing the broker.	
1.	Mapping Determine that the Agency has identified, linked by common identifiers (e.g. DUNS, Award-ID, Agency Code), all of the data elements in the agency's procurement, financial, grants, and loans systems (as applicable) that are defined in the DATA Act Data Standards.	
2.	Extraction Determine if the Agency has established an automated process for accessing and retrieving the mapped data elements and storing within a database work area.	
3.	Data Preparation Determine if the Agency has established an automated process that reviews and transforms/reformats the extracted data from the source systems to comply with the DATA Act Information Model Schema during the extraction process to the database work area. Data Transformation examples: a. Translating coded values: (e.g., if the source system codes male as "1" and female as "2", but the metadata codes male as "M" and female as "F").	
	 b. Encoding free-form values: (e.g., mapping "Male" to "M"). c. Deriving a new calculated value: (e.g., sale 	
	 amount = qty * unitprice). d. Sorting or ordering the data based on a list of columns to improve search performance. e. Joining data from multiple sources (e.g., lookup, 	
	 merge). f. Aggregating (for example, rollup — summarizing multiple rows of data — total sales for each store, and for each region, etc.). 	
4.	Validation Determine if the Agency has established Edit verification checks to ensure that each data element	

meets defined data standards. **NOTE:** The validation process does not check that the data is correct; it ensures that it meets the data standards. For example, if one inputs letters into a field that states it is for numbers and in the format of $_/_/_/$, the entry is flagged as a data-validation error. However, if one inputs 01/09/14 into the field when the date should be entered as 09/01/14, the computer sees this as a valid entry.

- a. Determine if the validation engine will provide validation reports to allow for further processing.
- Determine if the Agency has developed a validation engine interface which produces validation reports and other output and allows users to accept, reject, customize, and manually edit the output.

Reconciliation

5. Determine if the Agency has developed a process that summarizes key data points such as amount and number for each of the original data source application systems to new target repository for purposes of assessing reliability and completeness of the provided data.

Data Transfer

6. Determine If the Agency has established a secure and documented data transfer/loading process to the designated Treasury site.

II.6.PS – Review of [insert Agency Name]'s Reporting Efforts under the DATA Act, including [Applicable FSSP] on behalf of its customers

Suggested Criteria and Best Practices: DATA Act Implementation Playbook 8-Step Agency Implementation Plan, DATA Act Schema, DATA Act Reporting Submission Specification, U. S. Digital Services Playbook

Step 6: Test Broker Implementation (October 2015 – February 2016)

The goal in this step is to test broker outputs to ensure data is valid.

Risk(s): [insert Agency Name] does not perform adequate testing, or after [insert Agency Name] tests the data, the data is not valid or compliant with the DATA Act standards. If applicable, [insert Agency Name] has not worked with its FSSP in testing its agency data submissions.

Objective(s): Ensure data is accurate, complete and reliable.

Review Step Description	Working paper Reference	Comments
II.6.PS – Determine if data outputted by the broker are valid.		
8-Step Agency Implementation Plan (Step 6)		
 II.6.A – <u>Test Broker Implementation</u> Determine if the Agency conducted and documented user acceptance testing for each iteration or pilot program. <u>NOTE:</u> If the Agency has conducted or is in the process of conducting testing as part of a pilot program, the steps in this section can be performed based on the Agency's pilot program(s) identified in section II.4.B 		
Testing completed 2. Review the documented results of user acceptance testing/pilot testing and determine: a. Whether the product met the user acceptance criteria. b. Whether issues identified were appropriately raised and addressed within the progress tracking process. c. Whether recommendations – including system changes, upgrades, and/or workstream design changes – are consistent with the objective of the workstream and incorporated into the overall DATA Act Implementation Plan.		
 Determine if the Agency conducted final user acceptance testing and completed corresponding 		

	sign-offs of the completed Broker process prior to final implementation.	
4.	Ensure that Agency testing plans include identifying errors or other issues and developing corrective action plans to improve data quality and/or security as needed.	

II.7.PS – Review of [insert Agency Name]'s Reporting Efforts under the DATA Act, including [applicable FSSP] on behalf of its customers

Suggested Criteria and Best Practices: DATA Act Implementation Playbook 8-Step Agency Implementation Plan, DATA Act Schema, DATA Act Reporting Submission Specification

Step 7: Update System (October 2015 – February 2017)

The goal in this step is to implement other system changes, as necessary.

Risk(s): [insert Agency Name] does not establish a linkage between program and financial data and did not capture any new data. If applicable, [insert Agency Name] has not worked with its FSSP to determine if there are any requisite system modifications.

Objective(s): Ensure [insert Agency Name], <u>including [applicable FSSP] on behalf of its customers</u>, have established necessary linkages between program and financial data feeder systems to ensure that all future changes are properly captured and updated within the Data Act broker process.

Review Step Description	Working paper Reference	Comments		
II.7.PS – Determine if other system changes are needed.				
8-Step Agency Implementation Plan (Step 7)				
II.7.A – <u>Update Systems</u>				
 For any issues identified in II.5.PS and II.6.PS that require a system update, ensure updates are handled in accordance with [insert Agency Name]'s changemanagement requirements. Ensure there is a system to track required updates from identification through completion. 				
 Determine if the Agency has established change control processes to ensure the reliability and completeness of any new or modified data and re-test its IT architecture that retrieves data and maps to the Data Act Schema. 				

II.8.PS – Review of [insert Agency Name]'s Reporting Efforts under the DATA Act, including [Applicable FSSP] on behalf of its customers

Suggested Criteria and Best Practices: FFATA, DATA Act, OMB M-15-12, DATA Act Implementation Playbook 8-Step Agency Implementation Plan, DATA Act Schema, DATA Act Reporting Submission Specification

Step 8: Submit Data (March 2016 - May 9, 2017)

The goal in this step is to update and refine the process (steps 5-7), as needed.

NOTE: Depending on the stage your agency's implementation plan is in, step 8 could be deferred until the first DATA Act required audit, which the first scheduled report due November 2017, is conducted.

Risk(s): [insert Agency Name] has not adequately established a formal schedule to process data submissions to Treasury.

Objective(s): Ensure [insert Agency Name] has established a formal schedule to process data submissions within the Agency IT production cycle.

Review Step Description	Working paper Reference	Comments
 II.8.PS – Determine if the process needs to be refined or updated. 8-Step Agency Implementation Plan (Step 8) 		(See) Attachment - (See) Attachment E - Data Inventory and Mapping Process Exhibit Attachment F - Data Standards Exhibit Attachment G - DATA Act Schema v0.7
1. Review the results of Steps II.5.PS through II.7.PS and make a final determination whether any concerns or issues will impact [insert Agency Name]'s ability to meet the May 2017 reporting deadline as required by the DATA Act.		



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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Page 2

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

ce: The Honorable David Mader, Controller, OMB

The Honorable Gene Dodaro, Comptroller General, GAO

Federal shared services are an arrangement under which one agency (the provider) provides information technology, human resources, financial, or other services to other departments, agencies, and bureaus (the customers). This arrangement allows agencies to focus resources on their primary mission. The Office of Management and Budget (OMB) placed a particular emphasis on streamlining Federal financial management systems. As described in OMB's M-13-08, traditional approaches to financial system implementations have left agencies exposed to significant risks in cost, quality and performance. Also, the highly fragmented nature of previous financial systems across Federal agencies has contributed to inconsistencies in financial data, making it challenging to provide transparency into Federal finances. OMB explained that the cost, quality, and performance of Federal financial systems can be improved by focusing government resources on fewer, more standardized solutions that are implemented and operated by more experienced staff. The Federal Government can achieve this with wider use of shared services for common system and transaction processing needs.

According to OMB, the use of shared services, with standardized financial systems, will:

- better enable the Federal government to strategically source software providers, hosting, and (potentially) transaction processing,
- reduce system implementation risks and timelines,
- ease the adoption of new government-wide requirements (such as the DATA Act), and
- improve data quality and provide greater transparency into Federal finances, including through the production of auditable financial statements at the government-wide level.

The use of Federal shared service providers (FSSP) also creates additional areas of concern to be considered with the Readiness Review. Briefly, inspectors general should ensure that:

- Agencies and FSSPs are coordinating throughout the agency's DATA Act implementation
- Agencies are tracking FSSPs statuses
- Agencies and FSSPs have established the reporting responsibilities for FSSPs and their customers
- FSSPs are engaging customers
- FSSPs are working with their customers on implementation plan submission
- FSSPs are determining applicable data elements and identifying gaps and issues
- Customers are represented in communication with agencies
- Customers understand business process changes that are required for DATA Act implementation

Due to the nature of the shared services provided and received, the steps described in this appendix should be performed in conjunction with the review procedures contained in throughout this Readiness Review Guide. Please note that these procedures are intended to be a guide that can be utilized by any agency. Accordingly, some review procedures may not be applicable to your agency and/or may need to be adjusted based on the needs of the respective OIG.

32

⁴ OMB M-13-08 Memorandum for the Heads of Executive Departments and Agencies

Review Step Description			Working paper Reference	Comments
Determine if the agency developed a comprehensive implementation plan that will ensure it will fulfill its reporting requirements under the DATA Act.				
		sert Agency Name]'s Federal Shared Services oviders (Additional Steps, if applicable)		
1.		termine which components within [insert Agency		
		me] that provide Federal shared services are		
		quired to report information in accordance with the		
		gital Accountability and Transparency Act of 2014		
		ATA Act) on behalf of its customers:		
	a.	Document an understanding of the established		
		governance structure the shared service provider		
		has established to manage its compliance to the		
		DATA Act (e.g., [insert Agency Name] Senior		
		Accountable Officials (SAO), [insert Agency Name]		
		DATA Act Working Group, project		
		manager/liaison, executive board or council, etc.).		
	b.	Ensure the shared service provider established		
		governance structure includes representation		
		from each customer agency.		
	c.	Determine that the [insert Agency Name] shared		
		service provider worked with its customers to		
		develop its implementation plan to comply with the DATA Act including specific information about		
		anticipated costs and timelines necessary to		
		implement OMB M-15-12		
	d.	•		
	•	provider implementation plan to determine if it		
		covers all requisite customers (internal and		
		external) required to report under the DATA Act		
		(and/or provides a supportable explanation for		
		those customers that are not required to report).		
	e.	Review the [insert Agency Name] shared service		
		provider implementation plan to determine if the		
		shared service provider documented the extent it		
		will report on behalf of its customer. Ensure the		
		shared service provider considered the following:		
		What payment and financial data the		
		shared service provider will submit on		
		behalf of the customer? (i.e. the level of		
		service to be provided)		
		 If the shared service provider does not house certain data (e.g. grant data), will 		
		nouse certain data (e.g. grant data), Will		

the shared service provider require its customers to submit additional data for DATA Act reporting or will the customer be responsible for submitting the data through its own agency? (e.g., if the customer does houses its own grants data, will the customer submit grant data to the shared service provider for reporting?)

- f. Determine whether the shared service provider has defined (or described a process sufficient to develop) the full extent of the system architecture, processes and controls that are required to comply with the DATA Act. If the shared service provider has proposed system changes:
 - Assess the proposed system changes for reasonableness and whether those changes can be made in a reasonable timeframe given the timeline established by its agency and the existing guidance from Treasury and OMB.
 - Ensure that the shared service provider is documenting and communicating system changes to its agency and customers.
 - Ensure the Agency and Federal shared service provider plans collaborated with the Chief Information Officer under the Federal Information Technology Acquisition Reform Act to consider existing information technology lifecycle planning?
 - Ensure the Agency and Federal shared service provider plans consider the requirements for collaboration with the Chief Information Officer under the Federal Information Technology Acquisition Reform Act?
- g. If applicable, determine if the shared service provider notified its customers of any business process changes needed to be implemented by the customer. For example, changes to business processes to ensure data elements are captured, appropriate awardee information is reported, and payment and financial transactions are reported accurately.

[insert Agency Name]'s Shared Services Customers (Additional Steps, if applicable)

- Shared Service Customers- Determine if any of the major components use any Federal shared services that directly relate to the financial reporting requirements under the DATA Act and how they are being engaged as it relates to the implementation of the DATA Act.
 - a. Ensure the DATA Act reporting roles and responsibilities for financial, procurement, grants, and loan information are being established between the customers and their shared service providers.
 - Determine if the component(s) within [insert Agency Name] has representation within the shared service provider's governance structure (e.g., the customer agency is a member of the shared service provider's DATA Act Working Group).
 - c. Determine if the component(s) within [insert Agency Name] documented an understanding and acknowledged the extent the shared service provider will report on its behalf. Ensure the component(s) within [insert Agency Name] has an understanding of the following:
 - What payment and financial data the shared service provider will submit its behalf (i.e. the level of service to be provided).
 - If the shared service provider does not house all required payment and financial data (e.g. grant data) for the component(s) within [insert Agency Name], will the component(s) within [insert Agency Name] be required to submit additional data to the shared service provider for DATA Act reporting or will the component(s) within [insert Agency Name] be responsible for submitting the data through its own agency? (e.g., if the component(s) within [insert Agency Name] houses its own grants data, will the component(s) within [insert Agency Name] submit grant data to the shared service provider for reporting?)
 - If the component(s) within [insert Agency Name] is responsible for submitting data to the shared service provider, ensure that the

35

- component(s) within [insert Agency Name] has developed a plan to provide the required data and communicated the plan to the shared service provider.
- If reporting through its own agency, ensure the component(s) within [insert Agency Name] performed II.2.PS and II.3.PS.
- d. For Agencies moving to Federal shared service providers, determine if the component(s) within [insert Agency Name] implementation plans align with their move to the Federal shared service provider.
- e. If applicable, determine if the component(s) within [insert Agency Name] received notification from the shared service provider of any business process changes it needed to implement. For example, changes to business processes to ensure data elements are captured, appropriate awardee information is reported, and payment and financial transactions are reported accurately.
 - Determine whether the component(s) within [insert Agency Name] is (are) taking the necessary actions to implement the business changes.

36

	Potential Data Act Review Criteria List		
	Criteria	Link	
1	Digital Accountability And Transparency Act Of 2014	https://www.gpo.gov/fdsys/pkg/PLAW-113publ101/html/PLAW-113publ101.htm https://www.congress.gov/113/plaws/publ101/PLAW-113publ101.pdf	
2	OMB – M-15-12 Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable	rency of Spending ng Federal g Data le, https://www.whitehouse.gov/sites/default/files/omb/memoranda/2015/m-15-12.pdf	
	DATA Act		
3	DATA Act Implementation Playbook Version 1.0 June 2015	See Attachment A	
4	Federal Information Technology	https://www.congress.gov/113/plaws/publ291/PLAW-113publ291.pdf	
	Acquisition Reform (FITARA) (Page - 148)		
	Acquisition Reform (FITARA)		
5	Acquisition Reform (FITARA)	https://www.whitehouse.gov/sites/default/files/omb/financial/memos/management-procedures-memorandum-no-2016-03-additional-guidance-for-data-act-implementation.pdf	
5	Acquisition Reform (FITARA) (Page - 148) OMB – Management Procedures Memorandum No. 2016-03	anagement-procedures-memorandum-no-2016-03-additional-guidance-	
5	Acquisition Reform (FITARA) (Page - 148) OMB – Management Procedures Memorandum No.	anagement-procedures-memorandum-no-2016-03-additional-guidance-	
	Acquisition Reform (FITARA) (Page - 148) OMB — Management Procedures Memorandum No. 2016-03 GAO — 09-3SP - GAO Cost Estimating and	anagement-procedures-memorandum-no-2016-03-additional-guidance-for-data-act-implementation.pdf	

	Potential Data Act Review Criteria List		
	Criteria	Link	
8	Federal Funding Accountability And Transparency Act Of 2006 (FFATA)	https://www.gpo.gov/fdsys/pkg/PLAW-109publ282/pdf/PLAW-109publ282.pdf	
9	The Data Exchange Standard	https://fedspendingtransparency.github.io/data-model/	
10	Federal Spending Transparency Data Standards	https://max.gov/maxportal/assets/public/offm/DataStandardsFinal.htm	
11	USA Spending – Data Act	https://www.usaspending.gov/Pages/Data-Act.aspx	
12	Common Data Element Repository (CDER) Library (Part of the DATA Act Section 5 Grants pilot)	https://repository.usaspending.gov/poc-tool/	
13	The DATA Act Schema Data Dictionary	http://fedspendingtransparency.github.io/dictionary/	
14	OMB M-10-06, Open Government Directive	https://www.whitehouse.gov/sites/default/files/omb/assets/memoranda _2010/m10-06.pdf	
15	U. S. Digital Services Playbook	https://playbook.cio.gov/#plays_index_anchor	

Major Contributors

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DATA Act Readiness Review Guidance Version 2.0

List of Attachments

- Attachment A Implementation Plan Step-by-Step Checklist
- Attachment B DATA Act Government Structure Exhibit Dept. of Education
- Attachment C Final Data Element Listing as of August 31, 2015
- Attachment D Crosswalk from 83 to 57 DATA Act Elements
- Attachment E Data Inventory and Mapping Process Exhibit
- Attachment F Data Standards Exhibit
- Attachment G DATA Act Schema v0.7
- Attachment H Implementation Plan Estimate Template
- Attachment I Data Broker-Extract Process

Attachment A Implementation Plan Step-by-Step Checklist

Appendix A. – Implementation Plan Step-by-Step Checklist (v.1.0)

Below are a series of checklists for each implementation step that can be utilized by agencies as appropriate. Since the implementation approach is agency-centric, please modify the steps below as needed.

Step 1 Checklist - Organize Team

Milestone	Details	Suggested timeline
Designate Senior Accountable Official (SAO)	SAO is responsible for their agency's implementation, which includes overseeing the governance and progress of the workgroup.	Spring 2015
Form workgroup with subject matter experts (SMEs)	In addition to SMEs, be sure to identify and engage with key stakeholders, including Federal Shared Service Providers (FSSPs), agencies with similar business lines or systems, and your Inspector General.	Spring 2015
Review 8-step plan and develop agency roadmap / project plan		Spring 2015 (Update iteratively)

Step 2 Checklist - Review Elements

Milestone	Details	Suggested timeline
Read May OMB policy guidance (M-15-12)	Read guidance and identify key requirements, along with remaining questions and clarifications needed from OMB and Treasury. OMB guidance is available at: https://www.whitehouse.gov/sites/default/files/omb/memoranda/2015/m-15-12.pdf.	Spring 2015
Review standards for data elements	Treasury and OMB are posting data standards on http://fedspendingtransparency.github.io/dataelements/ and finalized data elements are available on https://max.gov/maxportal/assets/public/offm/DataStandardsFinal.htm . Agencies can also review the existing USAspending.gov data elements, which need to be captured in addition to the standardized elements.	May – Sept. 2015
Communicate feedback and questions to OMB and Treasury	Agencies have an opportunity to provide feedback on OMB/Treasury policy decisions through advisory councils such as ACE, FACE, and PCE, along with the IAC. Feedback on data standards can also be submitted on http://fedspendingtransparency.github.io/ . Agency may also submit clarification and policy questions to DATAPMO@fiscal.treasury.gov.	May – Sept. 2015

Source: DATA Act Implementation Playbook v1.0 [June 2015]

Attachment A – Implementation Plan Step-by-Step Checklist

Step 3 Checklist - Inventory Data

Milestone	Details	Suggested timeline
Locate DATA Act elements agency/FSSP systems	Identify and understand linkages and/or gaps in how DATA Act elements are captured in the financial and management award systems. Some helpful resources include— Data inventory template and Blueprints and Blueprint guides.	Mar. – Sept. 2015
Document systems , processes, and policies for each element	Gather relevant subject matter experts, data dictionaries, and other technical documentation and planning in order to inventory how its elements, sources, processes, regulations, and policies fit together. Document the role of FSSPs and enterprise resource planning (ERP) vendors, along with planning migration s and changes to information technology systems.	Jun. – Sept. 2015
Identify gaps in agency systems and processes	(Re)review DATA Act requirements and finalized data standards and identify anticipated gaps in completeness of data, such as whether Award ID, object class, and program activity are recorded in financial systems.	Jul. – Sept. 2015
Brainstorm potential improvements to agency systems, processes, and policies	Determine ways the agency can potentially tweak systems and process to improve data quality and better streamline agency analytical, management, and reporting compliance activities.	Jul. – Sept. 2015

Step 4 Checklist - Design and Strategize

Milestone	Details	Suggested timeline
Establish leads and/or integrated project teams	Establish some leads and/or smaller integrated project teams that will work to develop solutions to fill each specific gap in agency data. Workgroups may also want to identify key programs, offices, or business lines that could be leveraged to pilot specific aspects of agency implementation.	Aug. – Oct. 2015
Plan to capture all DATA Act elements	Develop options for addressing gaps in the completeness and accuracy of DATA Act elements. Also, consider how they can best leverage current systems, already scheduled system upgrades, and Federal Shared Service Providers.	Aug. – Dec. 2015
Plan linkage of core financial and mixed feeder management systems by award ID	Develop options for addressing gaps in the linkage of financial (e.g., obligated amounts) and non-financial (e.g., place of performance) DATA Act elements.	Aug. – Dec. 2015
Update implementation plans and submit to OMB	After an initial inventory of DATA Act elements, processes, and systems, agency workgroups should update the DATA Act implementation plans using the template provide in the June workshop.	Mar. – Sept. 2015

Source: DATA Act Implementation Playbook v1.0 [June 2015]

Attachment A – Implementation Plan Step-by-Step Checklist

Milestone	Details	Suggested timeline
Build "mapping engine" that populates DATA Act Schema with agency data	Map data from the Agency Schema (original format) to the DATA Act Schema. This component should have the capability to link data from disparate systems and transform data into the required DATA Act Schema format.	Oct. 2015 – Feb. 2016 (update iteratively)
Build "validation engine" that verifies mapping to DATA Act Schema and integrity of	This component verifies data have accurately been mapped from agency source systems to the DATA Act Schema. It will apply basic validation rules to verify data are accurate and consistent with the DATA Act Schema metadata.	Oct. 2015 – Feb. 2016 (update iteratively)
Build interface that provides validation reports and other desired functionality to end users	The interface allows data stewards within the agency to receive validation reports and other output. This interface can also allow users to accept, reject, customize, and manually edit data, reports, and other broker output.	Winter / spring 2016 (update iteratively)
Build method to retrieve data from agency and government-wide sources	This component retrieves data from multiple agency systems and government-wide systems, such as SAM. Agency may wish to design the IT solution to be able to transfer data in both directions between the source systems and a centralized data store/broker within the agency.	Winter / spring 2016 (update iteratively)
Build method to transfer data between agency data store/broker to Treasury	This component will transfer data from the agency to the government-wide repository at Treasury. Coordinate with Treasury and test the transfer method with sample data.	Spring 2016 (update iteratively)
Test mapping to DATA Act Schema	Sample and test validity for data and compliance with DATA Act standard. Based on results of testing, make plans to improve data quality and tweak the IT architecture and system updates.	Spring / summer 2016 (update iteratively)
Test submission process to Treasury	Treasury. Also make sure data conform with Treasury and agency IT security protocols.	
Analyze data in DATA Act Schema to inform future planning and	Analyze data in agency data mapped to DATA Act Schema to inform future system updates, process changes, and agency planning and policy.	
capture DATA Act elements and required linkages	Start to make needed systems changes to link financial and mixed feeder systems by award ID. Also make additional system changes to resolve gaps identified by the data inventory and DATA Act implementation planning process.	Oct. 2015 – Feb. 2017
Re-test data transfer processes as needed	As new data are captured, re-test IT architecture that retrieves data and maps to the DATA Act Schema.	Late 2016 / early 2017
Submit to Treasury	Be sure to verify data are fully submitted.	Early 2017

Attachment A – Implementation Plan Step-by-Step Checklist

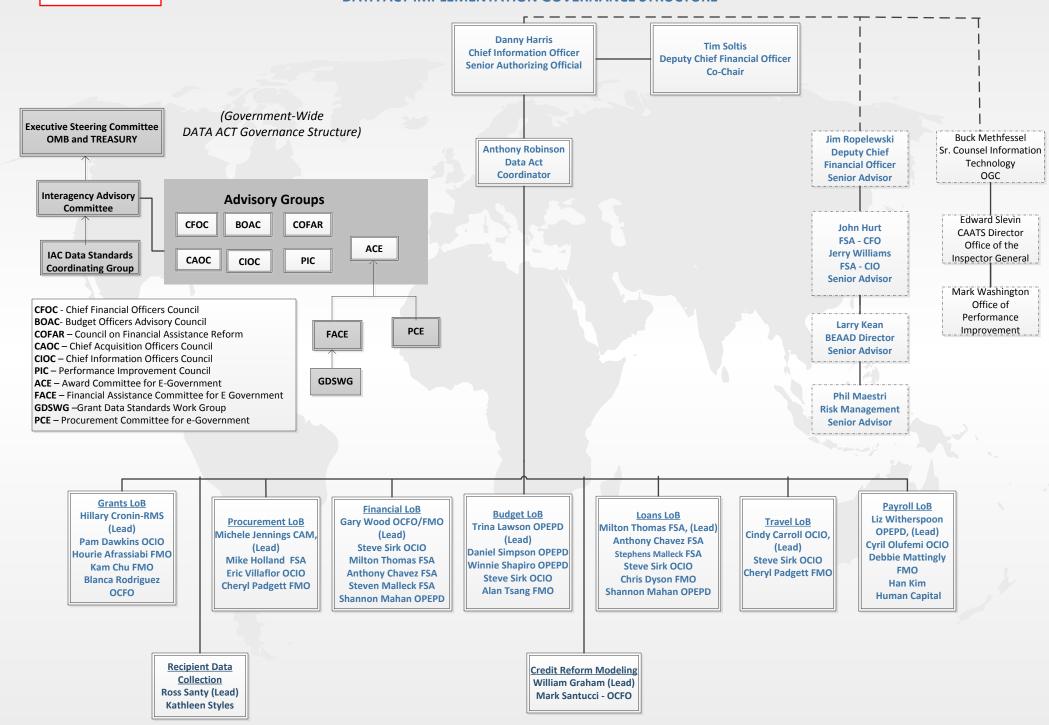
Steps 5-8 Checklist - Execute, Test, Update, and Submit

Milestone	Details	Suggested timeline
Build "mapping engine" that populates DATA Act Schema with agency data	Map data from the Agency Schema (original format) to the DATA Act Schema. This component should have the capability to link data from disparate systems and transform data into the required DATA Act Schema format.	Oct. 2015 – Feb. 2016 (update iteratively)
Build "validation engine" that verifies mapping to DATA Act Schema and integrity of the data	This component verifies data have accurately been mapped from agency source systems to the DATA Act Schema. It will apply basic validation rules to verify data are accurate and consistent with the DATA Act Schema metadata.	Oct. 2015 – Feb. 2016 (update iteratively)
Build interface that provides validation reports and other desired functionality to end users	The interface allows data stewards within the agency to receive validation reports and other output. This interface can also allow users to accept, reject, customize, and manually edit data, reports, and other broker output.	Winter / spring 2016 (update iteratively)
Build method to retrieve data from agency and government-wide sources	This component retrieves data from multiple agency systems and government-wide systems, such as SAM. Agency may wish to design the IT solution to be able to transfer data in both directions between the source systems and a centralized data store/broker within the agency.	Winter / spring 2016 (update iteratively)
Build method to transfer data between agency data store/broker to Treasury	This component will transfer data from the agency to the government-wide repository at Treasury. Coordinate with Treasury and test the transfer method with sample data.	Spring 2016 (update iteratively)
Test mapping to DATA Act Schema	Sample and test validity for data and compliance with DATA Act standard. Based on results of testing, make plans to improve data quality and tweak the IT architecture and system updates.	Spring / summer 2016 (update iteratively)
Test submission process to Treasury	Verify data are accurately and consistently transfer to Treasury. Also make sure data conform with Treasury and agency IT security protocols.	Summer / fall 2016 (update iteratively)
Analyze data in DATA Act Schema to inform future planning and policy	Analyze data in agency data mapped to DATA Act Schema to inform future system updates, process changes, and agency planning and policy.	Ongoing
Update source systems to capture DATA Act elements and required linkages	Start to make needed systems changes to link financial and mixed feeder systems by award ID. Also make additional system changes to resolve gaps identified by the data inventory and DATA Act implementation planning process.	Oct. 2015 – Feb. 2017
Re-test data transfer processes as needed	As new data are captured, re-test IT architecture that retrieves data and maps to the DATA Act Schema.	Late 2016 / early 2017
Submit to Treasury	Be sure to verify data are fully submitted. Update agency plans and system updates as needed to improve transparency and operational effectiveness.	Early 2017

Source: DATA Act Implementation Playbook v1.0 [June 2015]

Attachment B DATA Act Government Structure Exhibit – Dept. of Education

Department of Education DATA ACT IMPLEMENTATION GOVERNANCE STRUCTURE



Attachment C Final Data Element Listing as of August 31, 2015

FEDERAL SPENDING TRANSPARENCY DATA STANDARDS

Pursuant to the *Digital Accountability and Transparency Act of 2014* (DATA Act), Pub. L. No. 113-101, the Office of Management & Budget and the Department of the Treasury established the following set of final Government-wide data standards for Federal funds made available to or expended by Federal agencies and entities receiving Federal funds. Agencies should refer to M-15-12, *Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable*, on the implementation of these data standards. Additional information about the data element standardization process can be found at: http://fedspendingtransparency.github.io/. Any future final data standards to be used on USAspending.gov (or a successor site) will be included on this page.

- *New Data Elements added July 13, 2015.
- **New Data Elements added August 31, 2015.

Account Level Data Standards

This list of data elements describes the appropriations accounts from which agencies fund Federal awards.

The DATA Act requirements for data definitions and reporting financial data did not necessitate developing new definitions, as agencies have collected and reported these data to OMB and Treasury for decades. The definitions for the financial data elements below were written explicitly to inform the public and others not well versed in the nuances of the Federal Government's budgeting and accounting laws, administrative guidance, operational systems, and audited agency financial systems. Agencies will continue to follow the detailed guidance in OMB Circular A-11 and the Treasury Financial Manual (TFM) in recording financial data in their systems and reporting the same to OMB and Treasury. The data standards below are drawn from these more detailed definitions that agencies will continue to follow.

Data Element	Data Definition
Appropriations	The basic unit of an appropriation generally reflecting each unnumbered
Account	paragraph in an appropriation act. An appropriation account typically
	encompasses a number of activities or projects and may be subject to
	restrictions or conditions applicable to only the account, the appropriation
	act, titles within an appropriation act, other appropriation acts, or the
	Government as a whole.
	An appropriations account is represented by a TAFS created by Treasury in
	consultation with OMB.
	(defined in OMB Circular A-11)
Budget Authority	A provision of law (not necessarily in an appropriations act) authorizing an
Appropriated	account to incur obligations and to make outlays for a given purpose.
	Usually, but not always, an appropriation provides budget authority.
	(defined in OMB Circular A-11)
Object Class	Categories in a classification system that presents obligations by the items or

	services purchased by the Federal Government. Each specific object class is defined in OMB Circular A-11 § 83.6. (defined in OMB Circular A-11)
Obligation	Obligation means a legally binding agreement that will result in outlays, immediately or in the future. When you place an order, sign a contract, award a grant, purchase a service, or take other actions that require the Government to make payments to the public or from one Government account to another, you incur an obligation. It is a violation of the Antideficiency Act (31 U.S.C. § 1341(a)) to involve the Federal Government in a contract or obligation for payment of money before an appropriation is made, unless authorized by law. This means you cannot incur obligations in a vacuum; you incur an obligation against budget authority in a Treasury account that belongs to your agency. It is a violation of the Antideficiency Act to incur an obligation in an amount greater than the amount available in the Treasury account that is available. This means that the account must have budget authority sufficient to cover the total of such obligations at the time the obligation is incurred. In addition, the obligation you incur must conform to other applicable provisions of law, and you must be able to support the amounts reported by the documentary evidence required by 31 U.S.C. § 1501. Moreover, you are required to maintain certifications and records showing that the amounts have been obligated (31 U.S.C. § 1108). The following subsections provide additional guidance on when to record obligations for the different types of goods and services or the amount. Additional detail is provided in Circular A-11.
Other Budgetary Resources	New borrowing authority, contract authority, and spending authority from offsetting collections provided by Congress in an appropriations act or other legislation, or unobligated balances of budgetary resources made available in previous legislation, to incur obligations and to make outlays. (defined in OMB Circular A-11)
Outlay	Payments made to liquidate an obligation (other than the repayment of debt principal or other disbursements that are "means of financing" transactions). Outlays generally are equal to cash disbursements but also are recorded for cash-equivalent transactions, such as the issuance of debentures to pay insurance claims, and in a few cases are recorded on an accrual basis such as interest on public issues of the public debt. Outlays are the measure of Government spending. (defined in OMB Circular A-11)
Program Activity	A specific activity or project as listed in the program and financing schedules of the annual budget of the United States Government. (defined in OMB Circular A-11)

Treasury Account Symbol (excluding sub-account)	Treasury Account Symbol: The account identification codes assigned by the Department of the Treasury to individual appropriation, receipt, or other fund accounts. All financial transactions of the Federal Government are classified by TAS for reporting to the Department of the Treasury and the Office of Management and Budget. (defined in OMB Circular A-11) Treasury Appropriation Fund Symbol: The components of a Treasury Account Symbol – allocation agency, agency, main account, period of availability and availability type – that directly correspond to an appropriations account established by Congress. (defined in OMB Circular A-11)
Unobligated Balance	Unobligated balance means the cumulative amount of budget authority that remains available for obligation under law in unexpired accounts at a point in time. The term "expired balances available for adjustment only" refers to unobligated amounts in expired accounts. Additional detail is provided in Circular A-11.

Award Characteristic Data Standards

These data elements describe characteristics that apply to specific financial assistance and/or procurement awards.

Data Element	Data Definition
Action Date**	The date the action being reported was issued / signed by the
	Government or a binding agreement was reached.
Action Type**	Description (and corresponding code) that provides information on
	any changes made to the Federal prime award. There are typically
	multiple actions for each award.
	(Note: This definition encompasses current data elements 'Type of
	Action' for financial assistance and 'Reason for Modification' for
	procurement)
Award Description	A brief description of the purpose of the award.
Award Identification (ID)	The unique identifier of the specific award being reported, i.e.
Number	Federal Award Identification Number (FAIN) for financial
	assistance and Procurement Instrument Identifier (PIID) for
	procurement.
Award	The identifier of an action being reported that indicates the specific
Modification/Amendment	subsequent change to the initial award.
Number	
Award Type**	Description (and corresponding code) that provides information to
	distinguish type of contract, grant, or loan and provides the user
	with more granularity into the method of delivery of the outcomes.
Business Types**	A collection of indicators of different types of recipients based on

	socio-economic status and organization / business areas.	
Catalog of Federal	The number assigned to a Federal area of work in the Catalog of	
Domestic Assistance	Federal Domestic Assistance.	
(CFDA) Number**		
Catalog of Federal	The title of the area of work under which the Federal award was	
Domestic Assistance	funded in the Catalog of Federal Domestic Assistance.	
(CFDA) Title**		
North American	The identifier that represents the North American Industrial	
Industrial Classification	Classification System Code assigned to the solicitation and resulting	
System (NAICS) Code	award identifying the industry in which the contract requirements	
	are normally performed.	
North American	The title associated with the NAICS Code.	
Industrial Classification		
System (NAICS)		
Description		
Ordering Period End	For procurement, the date on which, for the award referred to by	
Date**	the action being reported, no additional orders referring to it may be	
	placed. This date applies only to procurement indefinite delivery	
	vehicles (such as indefinite delivery contracts or blanket purchase	
	agreements). Administrative actions related to this award may	
	continue to occur after this date. The period of performance end	
	dates for procurement orders issued under the indefinite delivery	
	vehicle may extend beyond this date.	
Parent Award	The identifier of the procurement award under which the specific	
Identification (ID)	award is issued, such as a Federal Supply Schedule. This data	
Number	element currently applies to procurement actions only.	
Period of Performance	The current date on which, for the award referred to by the action	
Current End Date**	being reported, awardee effort completes or the award is otherwise	
	ended. Administrative actions related to this award may continue to	
	occur after this date. This date does not apply to procurement	
	indefinite delivery vehicles under which definitive orders may be	
	awarded.	
Period of Performance	For procurement, the date on which, for the award referred to by	
Potential End Date**	the action being reported if all potential pre-determined or pre-	
	negotiated options were exercised, awardee effort is completed or	
	the award is otherwise ended. Administrative actions related to this	
	award may continue to occur after this date. This date does not	
	apply to procurement indefinite delivery vehicles under which	
	definitive orders may be awarded.	
Period of Performance	The date on which, for the award referred to by the action being	

Start Date**	reported, awardee effort begins or the award is otherwise effective.		
Primary Place of	The address where the predominant performance of the award will		
Performance Address**	be accomplished. The address is made up of six components:		
	Address Lines 1 and 2, City, County, State Code, and ZIP+4 or		
	Postal Code.		
Primary Place of	U.S. congressional district where the predominant performance of		
Performance	the award will be accomplished. This data element will be derived		
Congressional District**	from the Primary Place of Performance Address.		
Primary Place of	Country code where the predominant performance of the award will		
Performance Country	be accomplished.		
Code**			
Primary Place of	Name of the country represented by the country code where the		
Performance Country	predominant performance of the award will be accomplished.		
Name**			
Record Type**	Code indicating whether an action is an individual transaction or		
	aggregated.		

Award Amount Data Standards

These data elements describe characteristics that apply to amount information for financial assistance and/or procurement awards.

assistance and/or procurement awards.		
Data Element	Data Definition	
Amount of	The cumulative amount obligated by the Federal Government for an award,	
Award**	which is calculated by USAspending.gov or a successor site.	
	For procurement and financial assistance awards except loans, this is the sum	
	of Federal Action Obligations.	
	For loans or loan guarantees, this is the Original Subsidy Cost .	
Current Total	For procurement, the total amount obligated to date on a contract, including	
Value of Award**	the base and exercised options.	
Federal Action	Amount of Federal Government's obligation, de-obligation, or liability, in	
Obligation**	dollars, for an award transaction.	
Non-Federal	For financial assistance, the amount of the award funded by non-Federal	
Funding	source(s), in dollars. Program Income (as defined in 2 C.F.R. § 200.80) is not	
Amount**	included until such time that Program Income is generated and credited to	
	the agreement.	
Potential Total	For procurement, the total amount that could be obligated on a contract, if	
Value of Award**	the base and all options are exercised.	

Awardee & Recipient Entity Data Standards

These data elements describe the recipients/awardees of Federal funds.

Data Element	Data Definition	
Awardee/Recipient	The name of the awardee or recipient that relates to the unique identifier.	
Legal Entity	For U.S. based companies, this name is what the business ordinarily files in	
Name*	formation documents with individual states (when required).	
Awardee/Recipient		
Unique Identifier*	the identifier is the 9-digit number assigned by Dun & Bradstreet referred	
TT' 11	to as the DUNS® number.	
Highly	First Name: The first name of an individual identified as one of the five	
Compensated Officer Name	most highly compensated "Executives." "Executive" means officers, managing partners, or any other employees in management positions.	
Officer Ivallie	Middle Initial: The middle initial of an individual identified as one of the	
	five most highly compensated "Executives." "Executive" means officers,	
	managing partners, or any other employees in management positions.	
	Last Name: The last name of an individual identified as one of the five	
	most highly compensated "Executives." "Executive" means officers,	
	managing partners, or any other employees in management positions.	
Highly	The cash and noncash dollar value earned by the one of the five most	
Compensated	highly compensated "Executives" during the awardee's preceding fiscal	
Officer Total	year and includes the following (for more information see 17 C.F.R. §	
Compensation	229.402(c)(2)): salary and bonuses, awards of stock, stock options, and	
	stock appreciation rights, earnings for services under non-equity incentive	
	plans, change in pension value, above-market earnings on deferred	
I1 Touris	compensation which is not tax qualified, and other compensation.	
Legal Entity Address	The awardee or recipient's legal business address where the office	
Audiess	represented by the Unique Entity Identifier (as registered in the System for Award Management) is located. In most cases, this should match what the	
	entity has filed with the State in its organizational documents, if required.	
	The address is made up of five components: Address Lines 1 and 2, City,	
	State Code, and ZIP+4 or Postal Code.	
Legal Entity	The congressional district in which the awardee or recipient is located. This	
Congressional	is not a required data element for non-U.S. addresses.	
District		
Legal Entity	Code for the country in which the awardee or recipient is located, using the	
Country Code	ISO 3166-1 Alpha-3 GENC Profile, and not the codes listed for those	
	territories and possessions of the United States already identified as	
Local Entity	"states." The name as manner of the test the County Code	
Legal Entity	The name corresponding to the Country Code.	
Country Name		

Ultimate Parent Legal Entity Name*	The name of the ultimate parent of the awardee or recipient. Currently, the name is from the global parent DUNS® number.
Ultimate Parent Unique Identifier*	The unique identification number for the ultimate parent of an awardee or recipient. Currently the identifier is the 9-digit number maintained by Dun
	& Bradstreet as the global parent DUNS® number.

Awarding Entity Data Standards

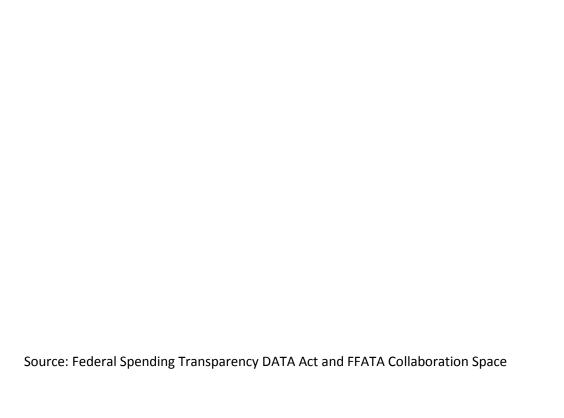
These data elements describe the characteristics of the entity that made the award.

Data Element	Data Definition	
Awarding Agency	A department or establishment of the Government as used in the Treasury	
Code	Account Fund Symbol (TAFS).	
Awarding Agency	The name associated with a department or establishment of the	
Name	Government as used in the Treasury Account Fund Symbol (TAFS).	
Awarding Office	Identifier of the level n organization that awarded, executed or is otherwise	
Code**	responsible for the transaction.	
Awarding Office	Name of the level n organization that awarded, executed or is otherwise	
Name**	responsible for the transaction.	
Awarding Sub Tier	Identifier of the level 2 organization that awarded, executed or is otherwise	
Agency Code**	responsible for the transaction.	
Awarding Sub Tier	Name of the level 2 organization that awarded, executed or is otherwise	
Agency Name**	responsible for the transaction.	

Funding Entity Data Standards

These data elements describe the characteristics of the entity that provided the funding for an award.

Data Element	Data Definition
Funding Agency	The 3-digit CGAC agency code of the department or establishment of the
Code**	Government that provided the preponderance of the funds for an award
	and/or individual transactions related to an award.
Funding Agency	Name of the department or establishment of the Government that
Name**	provided the preponderance of the funds for an award and/or individual
	transactions related to an award.
Funding Office	Identifier of the level n organization that provided the preponderance of
Code**	the funds obligated by this transaction.
Funding Office	Name of the level n organization that provided the preponderance of the
Name**	funds obligated by this transaction.
Funding Sub Tier	Identifier of the level 2 organization that provided the preponderance of
Agency Code**	the funds obligated by this transaction.
Funding Sub Tier	Name of the level 2 organization that provided the preponderance of the
Agency Name**	funds obligated by this transaction.



Attachment D Crosswalk from 83 to 57 DATA Act Elements

Attachment D - Crosswalk From 83 to 57 Data Elements

Original 83 Data Elements	57 Data Elements (Presented on GitHub)	Final Data Elements (Posted on MAX)	White paper	
Awardee/Recipient Legal Business Name	Legal Business Name	Awardee/Recipient Legal Entity Name		
Awardee/Recipient Legal Business DUNS Number				
Awardee/Recipient Legal Business DUNS+4 Number	Legal Business Identifier Number	Awardee/Recipient Unique Identifier	Unique Entity Identifier	
Entity ID (unique identifier that may be consistently applied government-wide)			(Awardee/Recipient & Parent)	
Global Awardee/Recipient Parent DUNS Number		Ultimate Parent Unique Identifier		
Global Awardee/Recipient Parent Legal Business Name	Ultimate Awardee/Recipient Parent Identifier Number	Ultimate Parent Legal Entity Name		
Awardee/Recipient Legal Business Street Address Line 1				
Awardee/Recipient Legal Business Street Address Line 2				
Awardee/Recipient Legal Business Street Address Line 3				
Awardee/Recipient Legal Business City	Legal Business Address	Legal Entity Address		
Awardee/Recipient State			Entity Address and	
Awardee/Recipient Legal Business US Zip Code +4			Congressional District Data Element	
Awardee/Recipient Postal Code				
Awardee/Recipient Legal Business Congressional District	Legal Business Congressional District	Legal Entity Congressional District	1	
Awardee/Recipient Legal Business Country Code	Legal Business Country Code	Legal Entity Country Code	1	
Awardee/Recipient Legal Business Country Name	Legal Business Country Name	Legal Entity Country Name	1	
Highly Compensated Officer #1 First Name				
Highly Compensated Officer #1 Last Name		Highly Compensated Officer Name	Executive Compensation	
Highly Compensated Officer #2 First Name				
Highly Compensated Officer #2 Last Name				
Highly Compensated Officer #3 First Name	Tan E Highly Commonweated Officer Names			
Highly Compensated Officer #3 Last Name	Top 5 Highly Compensated Officer Names			
Highly Compensated Officer #4 First Name				
Highly Compensated Officer #4 Last Name				
Highly Compensated Officer #5 First Name				
Highly Compensated Officer #5 Last Name				
Highly Compensated Officer #1 Total Compensation				
Highly Compensated Officer #2 Total Compensation				
Highly Compensated Officer #3 Total Compensation	Top 5 Highly Compensated Officer Total Compensations	Highly Compensated Officer Total Compensation		
Highly Compensated Officer #4 Total Compensation				
Highly Compensated Officer #5 Total Compensation				
Funding Action Obligation	Funding Action Obligation	Federal Action Obligation		
Non-Federal Funding Amount	Non-Federal Funding Amount	Non-Federal Funding Amount		
Current Total Funding Obligation Amount on Award	Current Total Funding Obligation Amount on Award	Amount of Award	Amount	
Current Total Value of Award	Current Total Value of Award	Current Total Value of Award		
Potential Total Value of Award	Potential Total Value of Award	Potential Total Value of Award		
NAICS Code	North American Industry Classification System (NAICS) Code	North American Industrial Classification System (NAICS) Code	NAICS Code	
NAICS Description	North American Industry Classification System (NAICS) Description	North American Industrial Classification System (NAICS) Description	IVAICS COUR	
CFDA Program Number	Catalog of Federal Domestic Assistance (CFDA) Number	Catalog of Federal Domestic Assistance (CFDA) Number	CFDA Program	

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CFDA Program Title	Catalog of Federal Domestic Assistance (CFDA) Title	Catalog of Federal Domestic Assistance (CFDA) Title	Number/Title
Component Treasury Account Symbol	Treasury Account Symbol	Traccury Account Symbol (aveluding cub account)	
Federal Agency	Treasury Account Symbol (excluding Sub-Account), Appropriations Account, and Agency	Treasury Account Symbol (excluding sub-account)	Appropriations Account,
Awarding Agency Name	Awarding Agency Name	Awarding Agency Name	Treasury Account Symbol, and Federal Agency
Awarding Agency Code	Awarding Agency Code	Awarding Agency Code	and rederal Agency
Appropriations Account	Appropriations Account	Appropriations Account	
Award Description	Award Description	Award Description	
Modification/Amendment Number	Award ID Modification/Amendment	Award Modification/Amendment Number	Award Identifier(s) / Description
Parent Award Number	Parent Award ID	Parent Award Identification (ID) Number	·
Action Date	Action Date	Action Date	
Period of Performance Start Date	Period of Performance Start Date	Period of Performance Start Date	
Period of Performance Current End Date	Period of Performance Current End Date	Period of Performance Current End Date	Period of Performance
Period of Performance Potential End Date	Period of Performance Potential End Date	Period of Performance Potential End Date	
Ordering Period End Date	Ordering Period End Date	Ordering Period End Date	

FOR INTERNAL USE ONLY - NOT FOR DISTRIBUTION

Primary Place of Performance City			
Primary Place of Performance State	Primary Place of Performance Address	Drimary Place of Performance Address	
County Name	Primary Place of Performance Address	Primary Place of Performance Address	
County Code			Place of Performance
Primary Place of Performance Zip Code +4			
Primary Place of Performance Congressional District	Primary Place of Performance Congressional District	Primary Place of Performance Congressional District	
Primary Place of Performance Country Code	Primary Place of Performance Country Code	Primary Place of Performance Country Code	
Primary Place of Performance Country Name	Primary Place of Performance Country Name	Primary Place of Performance Country Name	
Award Number Award ID (unique identifier that may be consistently applied government-wide)	Award ID	Award Identification (ID) Number	Award Identifier(s) / Description
Record Type	Record Type	Record Type	
Type of Action	Type of Action	Action Type	Types
Type of Transaction Code	Type of Transaction Code	Award Type	
Recipient Type	Business Type	Business Types	Business Types
Funding Agency Name	Agency Name	Funding Agency Name	Funding Agency
Funding Agency Code	Agency Code Funding Agency Code	Funding Agency Code	Funding Agency
Funding Sub Tier Agency Name	Sub Tier Agency Name	Funding Sub Tier Agency Name	
Funding Sub Tier Agency Code	Sub Tier Agency Code	Funding Sub Tier Agency Code	
Funding Office Name	Office Name	Funding Office Name	Funding Sub Tier Agency
Funding Office Code	Office Code	Funding Office Code]
Awarding Sub Tier Agency Name	Awarding Sub Tier Agency Name	Awarding Sub Tier Agency Name	
Awarding Sub Tier Agency Code	Awarding Sub Tier Agency Code	Awarding Sub Tier Agency Code	
Awarding Office Name	Awarding Office Name	Awarding Office Name	-Awarding Sub Tier Agency
Awarding Office Code	Awarding Office Code	Awarding Office Code	
Object Class	Object Class	Object Class	Object Class
Amount of Budget Authority Appropriated	Budget Authority Appropriated	Budget Authority Appropriated	All Durland
Amount of other budgetary resources	Other Budgetary Resources	Other Budgetary Resources	- All Budgetary Resources
Obligated Amount	Obligation	Obligation	Obligation
Unobligated Amount	Unobligated Amount	Unobligated Balance	Unobligated Amount
Program Activity	Program Activity	Program Activity	Program Activity
Outlay	Outlay	Outlay	Outlay
Source: May gov Federal Spending Transparency, DATA Act/FFATA			

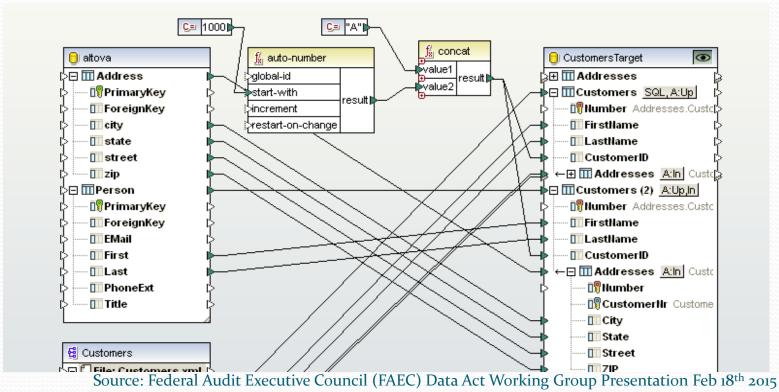
Source: Max.gov Federal Spending Transparency, DATA Act/FFATA

Attachment E Data Inventory and Mapping Process Exhibit

Attachment E – Data Inventory and Mapping Process Exhibit

Mapping

 Data mapping is a process used in data warehousing by which various data elements contained in an application system various sets of tables are identified, linked by common identifiers and copied to one collective table as well as any associated data elements as defined based on the agreed Data Standards that will allow for the transmission to the defined recipient data warehouse.



Attachment F Data Standards Exhibit

Attachment F - Data Standards Exhibit

Data Standards

<u>Data Standards</u> encompass the process of reviewing and documenting the names, meaning, and characteristics of data elements so that all users of the data have a common, shared understanding of it. For example here are a few data standard examples contained in the VISA Purchase Card system:

- Numeric fields cannot contain negative values, except for specific fields in the following record types: Account Balance, Lodging Detail, and Car Rental Detail.
- When allowed, negative numbers must be represented by the "-" character in the first position of the field.
- All date fields must have the format MMDDCCYY.
- No date in a load transaction record can be earlier than the Company's effective date, which is specified in Field 15 in the Company record type.
- The primary key data field(s) in each record must have a value.
- All other required fields must have values.

FIELD NAME	FIELD FORMAT	DATA SOURCE	DESCRIPTION	EDIT CRITERIA
Period	9(05)		Billing Period number assigned by the Issuer/ Processor.	 For Add: Required. Must exist in the application. For Change: Not required Cannot start with '\'. If provided, must exist in the application.
Previous Balance	9(16)		Account Balance at the end of the previous Billing Period.	Two decimal places are implied (1234 = 12.34). For Add/Change: • Not required. • If provided, must be numeric.
Current Balance	9(16)		Maximum Balance permitted for the Corporate Account. Expressed in specific International Organization for Standardization (ISO) Currency units.	Two decimal places are implied (1234 = 12.34). For Add/Change: • Not required. • If provided, must be numeric.

Source: Federal Audit Executive Council (FAEC) Data Act Working Group Presentation Feb 18th 2015

Attachment G DATA Act Schema v0.7

DATA Act Schema Summary

The DATA Act directs OMB and Treasury to establish government-wide financial data standards – or definitions – for federal funds made available to or expended by federal agencies and entities receiving such funds. Codifying this data in standard computer readable formats (i.e., a standard data exchange) will reduce the need for massive system changes across federal agencies to collect information and will allow agencies to focus on managing the data.

Accordingly, Treasury will issue data exchange guidelines that leverage industry standards to label financial and non-financial data with metadata, or structured information that describes, explains, locates, or otherwise makes it easier to transfer and consume the data. The DATA Act Schema will provide a comprehensive view of the data definition standards and the related metadata, including relationship and validation rules. Put simply, the Schema is a means of organizing information related to the data standards and for communicating, or "exchanging," the information.

Treasury has created a <u>DATA Act Schema</u> for financial data based upon the financial data elements required by the DATA Act, which is expressed in XBRL. This DATA Act Schema will be revised periodically and additional components will be created to capture other non-financial data elements. For data transmission within the federal government and to external stakeholders, Treasury will leverage a combination of XBRL, JSON, Protocol Buffer, CSV, and other formats, as appropriate. This will allow matching of the optimal format given data volume, performance, and data presentation needs.

The USSGL account transaction and the award are linked by the award identifier (awardNumber) in the DATA Act Schema.

Below is a list of the DATA Act elements contained in this Schema. These are considered summary-level and a description of how those values are derived from the detailed account transaction-level data available in the schema. DATA Act element definitions in the table below correlate directly to the DATA Act definition standards found here.

Data Element Name	Aggregate values	
Appropriations Account	Summary based on the TAS/TAFS (i.e. 01X1234)	
Amount of Budget Authority Appropriated	Calculated based on USSGL account balances, There are a number of USSGL accounts which make up this value including; Appropriated.	
Obligated Amount	Calculated based on USSGL account balances and difference between opening and closing balances, Main USSGL accounts are 480100, 480200, 490100, 490200**	
Unobligated Amount	Calculated based on USSGL account balances, Main USSGL accounts are 445000, 451000, 461000 and 465000**	
Amount of other budgetary resources	Calculated based on USSGL account balances, including Contract, Borrowing, and Spending Authority from Offsetting Collections	
Outlay	Calculated based on USSGL account balances and difference between opening and closing balances, Main USSGL accounts are 480200 and 490200**	

^{**}Note that the USSGL accounts listed do not make up the entire population of possible USSGL accounts for those balances, but those will be the biggest accounts.

Important: The draft Schema does not constitute official USSGL guidance and should not be used as official guidance by federal agencies or the public. For official USSGL guidance, see http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html.

Source: https://www.usaspending.gov/Documents/DATA%20Act%20Schema% 20Summarv.pdf Printed 4.8.16

Data Model (Draft v0.7)

To provide federal agencies the guidance to meet the requirements of the DATA Act and gain its benefits, we have designed a data model that captures the data elements needed, their relationships, and the overall context of how they fit together.

The value of the data model is to provide clarity, guidance, and instruction on the need, submission, and use of the DATA Act elements.

Interconnecting previously disconnected business domain areas, like financial management and procurement, has impacts to current business processes. One of the most effective ways to minimize the impacts is to design a data model that reflects the various business process subtleties, functional nuances, and complex relationships. To do this, we have compiled a set of artifacts to communicate the data model. These artifacts are referred to as the DATA Act Information Model Schema (DAIMS).

The DAIMS contains artifacts that:

- · Help federal agencies understand what data to submit, with layout and context information
- Help the public understand what the data means

The specific DAIMS artifacts include:

- Reporting Submission Specification (RSS) contains the specific guidance federal agencies need to submit content and the appropriate format for a submission
- Data Elements Guidance (DEG) contains a comprehensive listing of the elements with supporting metadata to understand context, relationships, and derivations
- Schema Diagrams visual representations of how the data elements fit together in context
- Online Data Dictionary a list of data elements with definitions and minimal metadata, like data type
- XBRL Schema Files a machine-readable format of the elements that federal agencies submit

The policies that affect the data needed for the DATA Act are continuously evolving. The policy changes, coupled with the feedback we receive from our engagements with federal agencies and stakeholders, have generated several releases of our data model since July 2015.

The revision process is part of our user-centric approach that depends on active participation by federal agencies, Congress, and the public. We will continue to share our latest thinking and actively seek your engagement to improve on our work.

To provide feedback on our data model (DAIMS), please see our related issue on GitHub (https://github.com/fedspendingtransparency/fedspendingtransparency.github.io/issues/126).

Reporting Submission Specification (RSS)

An RSS details what needs to be included in a submission and the appropriate format for a submission. It includes information like which data elements are optional/required, how long a field is, and other metadata to understand what a data element means. The RSS documents contain the specific instructions a federal agency will need to submit data.

Going forward, the RSS will continue to evolve as the DATA Act data model is updated and will continue to reflect the specific instructions for federal agencies. Federal agencies can view more information about the RSS on MAX (https://community.max.gov/download/attachments/903971114/DataSubmission_page.pdf? api=v2).

Data Elements Guidance (DEG)

In the course of developing and sharing the elements, we have learned that too much detail can be overwhelming. We are working with stakeholders to determine an appropriate balance of detail to provide in the DEG.

The FFATA and DATA Act outline the required information for federal spending transparency reporting. These requirements were translated into core data elements that were standardized with feedback from the federal community and external stakeholders. The finalized definitions of these elements are available on the Data Elements page (/data-elements).

Schema diagrams

The schema diagrams are visual representations of how the different data elements are related. They show the groupings of elements and attributes.

Package A (http://fedspendingtransparency.github.io/assets/docs/DAIMS_Diagram-PackageA_v0.7.pdf)
Package B (http://fedspendingtransparency.github.io/assets/docs/DAIMS_Diagram-PackageB_v0.7.pdf)
Package C (http://fedspendingtransparency.github.io/assets/docs/DAIMS_Diagram-PackageC_v0.7.pdf)
Package D (http://fedspendingtransparency.github.io/assets/docs/DAIMS_Diagram-PackageD_v0.7.pdf)
Package E (http://fedspendingtransparency.github.io/assets/docs/DAIMS_Diagram-PackageE_v0.7.pdf)

Online Data Dictionary

The Data Dictionary (/dictionary/) is a list of the data elements with definitions and details of associated metadata. Click the link in the information Model Element – Semantic Label column to access the metadata details.

XBRL Schema Files

A data standard contains both a human-readable version of the standard and a machine-readable version of a standard. The XBRL Schema files are the machine-readable version of the DATA Act standard.

XSD (http://fedspendingtransparency.github.io/schema/daims/treas-20151231.xsd)
Labels (http://fedspendingtransparency.github.io/schema/daims/treas-20151231_lab.xml)
Presentation Hierarchy (http://fedspendingtransparency.github.io/schema/daims/treas-20151231_pre.xml)
Definition Hierarchy (http://fedspendingtransparency.github.io/schema/daims/treas-20151231_def.xml)
Types (http://fedspendingtransparency.github.io/schema/daims/treasury-fiscal-service-2015-12-31.xsd)
All Files (zipped) (http://fedspendingtransparency.github.io/schema/daims/DATA_Act_Schema_v0.7.zip)

License (/license/) Privacy (/privacy/)

 $Questions?\ (mail to: fed-spending-transparency-collaboration@gsa.gov?subject=Federal\%20Spending\%20Collaboration\%20Question)$

Fork

2016 | Federal Spending Transparency Collaboration Space

Source: http://fedspendingtransparency.github.io/data-model/ Printed 4.8.16

Attachment H Implementation Plan Estimate – Template

DATA ACT IMPLEMENTATION PLANS BUDGET ESTIMATE TEMPLATE

Purpose

OMB Memorandum M-15-12 requires agencies to submit DATA Act implementation plans to OMB concurrent with FY 2017 Budget Requests. Part of those plans is an estimate to determine the costs resulting from DATA Act implementation. This document, with the accompanying template, provides further guidance on what specific budget and cost-related information should be provided as part of agencies' implementation plan submission to OMB.

For More Information

Agencies may send questions or comments to Douglas Nivens, II at 202-395-1703 or at SpendingTransparency@omb.eop.gov.

Directions

- I. Template
 - a. Summary

The Summary tab in the template is designed to pull the total number of workyears and costs from the subsequent tabs. There are additional formulas calculating the total amount of dollars and workyears in each step. Agencies should not have to input any data in the summary tab. All agencies must have a summary of all costs and workyears in one tab. Dollar amounts should be in the thousands.

These tabs follow the 8-Step Plan in the Implementation Playbook. Agencies should divide the estimate along the same categories of milestones used in the timeline, narrative, and project plan. If an agency does not follow the 8-Step Plan, then it should follow the same style used in the template to mark each major steps towards implementation. Within each step should be milestones, specific activities that the agency plans do to do. OMB and Treasury should be able to follow the milestones and steps in the estimate with the milestones and steps in the timeline, narrative, and project plan.

Agencies should modify the years in the template to match their timeline, narrative, and project plan. If there is no activity within a given year, agencies should delete the digits in that year or use zeroes.

Agencies should add notes where appropriate, using the space below total costs and total workyears.

Dollar amounts should be in the thousands.

c. STEP 3 Inventory Data (Sample)

This tab is an illustration of what we expect to see from agencies. We added comments in this tab to denote what information agencies should input. The sample does not recommend any policy changes or assumes where OMB and Treasury believes agencies should be in their implementation effort.

d. File Name

Please save the template using the following naming convention: AGENCY/DEPARTMENT NAME – Implementation Plan Estimate.xls. If an agency has Microsoft Office newer than 2003, it may be saved using the .xlsx format. If an agency submits multiple estimates, then each filename should one or two words that signal what that file represent.

II. Attachment of Assumptions

Either as an embedded Word document within the template or as a separate Word document, agencies must submit a list of assumptions supporting their estimate. Assumptions should include what costs are technology-related versus business process changes or other resource drivers.

III. Scenarios

If an agency have substantial factors that may affect its implementation, it may submit a separate Excel workbook using the template. The narrative must explain the differences between the estimates and how the particular factor(s) will affect its project plan and timeline. The agency should add in the filename and the headings for all tabs that the estimate assume a particular scenario.

For example, if the agency has a request in the President's Budget for DATA Act implementation, then the agency should submit one workbook that assumes Congress approved the request and another workbook that assumes the absence of funding. The agency must explain in its narrative how the difference in funding would affect its project plan and timeline.

U.S. Sample Agency

STEP 3: INVENTORY DATA

(Dollars in thousands)

STEP 3: INVENTORY DATA	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
MILESTONE: Inventory Procurement Data					
FTE (workyears) 1/	0.5	0			1
FTE (dollars)	\$30	\$0			30
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>			<u>0</u>
Total Milestone Cost:	\$30	\$0			30
MILESTONE: Inventory Grants Data					
FTE (workyears)	0.5	0			1
FTE (dollars)	\$30	\$0			30
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>			<u>0</u>
Total Milestone Cost:	\$30	\$0			30
MILESTONE: Update Inventories after Final Standards Release					
FTE (workyears) 2/	1	0.2			1
FTE (dollars)	\$60	\$0			60
RESOURCE (dollars): Procure new serve	<u>\$100</u>	<u>\$3</u>			<u>103</u>
Total Milestone Cost:	\$160	\$3			163
STEP 3: INVENTORY DATA TOTAL COSTS	\$220	\$3	\$0	\$0	\$223
STEP 3: INVENTORY DATA TOTAL WORK YEARS	2	0	φ 0 0		2

NOTES

1/ Inventory completed as of August 10, 2015. See more information in Narrative, pg. X.

AGENCY NAME

SUMMARY: TOTAL COSTS

(Dollars in thousands)

IMPLEMENTATION COSTS	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
STEP 3: INVENTORY DATA	\$0	\$0	\$0	\$0	\$0
STEP 4: DESIGN & STRATEGIZE	\$0	\$0	\$0	\$0	\$0
STEP 5: EXECUTE BROKER	\$0	\$0	\$0	\$0	\$0
STEP 6: TEST BROKER IMPLEMENTATION	\$0	\$0	\$0	\$0	\$0
STEP 7: UPDATE SYSTEMS	\$0	\$0	\$0	\$0	\$0
STEP 8: DATA SUBMISSION	\$0	\$0	\$0	\$0	\$0
TOTAL IMPLEMENTATION COSTS	\$0	\$0	\$0	\$0	\$0

SUMMARY: WORKYEARS

WORKYEARS	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
STEP 3: INVENTORY DATA	0	0	0	0	0
STEP 4: DESIGN & STRATEGIZE	0	0	0	0	0
STEP 5: EXECUTE BROKER	0	0	0	0	0
STEP 6: TEST BROKER IMPLEMENTATION	0	0	0	0	0
STEP 7: UPDATE SYSTEMS	0	0	0	0	0
STEP 8: DATA SUBMISSION	0	0	0	0	0
TOTAL WORKYEARS	0	0	0	0	0

AGENCY NAME

STEP 3: INVENTORY DATA

(Dollars in thousands)

STEP 3: INVENTORY DATA	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	0
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	0
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	0
STEP 3: INVENTORY DATA TOTAL COSTS	\$0	\$0	\$0	\$0	\$0
STEP 3: INVENTORY DATA TOTAL WORK YEARS	0	0	0	0	0

AGENCY NAME

STEP 4: DESIGN & STRATEGIZE

(Dollars in thousands)

STEP 4: DESIGN & STRATEGIZE	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	\$0
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	\$0
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	\$0
STEP 4: DESIGN & STRATEGIZE TOTAL COSTS	\$0	\$0	\$0	\$0	\$0
STEP 4: DESIGN & STRATEGIZE TOTAL WORK YEARS	0	0	0	0	\$0

AGENCY NAME

STEP 5: EXECUTE BROKER

(Dollars in thousands)

STEP 5: EXECUTE BROKER	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	\$0
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	\$0
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	\$0
STEP 5: EXECUTE BROKER TOTAL COSTS	\$0	\$0	\$0	\$0	\$0
STEP 5: EXECUTE BROKER TOTAL WORK YEARS	0	0	0	0	0

AGENCY NAME

STEP 6: TEST BROKER IMPLEMENTATION

(Dollars in thousands)

STEP 6: TEST BROKER IMPLEMENTATION	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	\$0
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	\$0
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	\$0
STEP 6: TEST BROKER IMPLEMENTATION TOTAL COSTS	\$0	\$0	\$0	\$0	\$0
STEP 6: TEST BROKER IMPLEMENTATION TOTAL WORK Y	0	0	0	0	\$0

AGENCY NAME

STEP 7: UPDATE SYSTEMS

(Dollars in thousands)

STEP 7: UPDATE SYSTEMS	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	\$0
MILESTONE:					
FTE (workyears)	0	0	0	0	0
	-		_		U
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	\$0
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	\$0
STEP 7: UPDATE SYSTEM TOTAL COSTS	\$0	\$0	\$0	\$0	\$0
STEP 7: UPDATE SYSTEM TOTAL WORK YEARS	0	0	0	0	0

AGENCY NAME

STEP 8: DATA SUBMISSION

(Dollars in thousands)

STEP 8: DATA SUBMISSION	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	<u>\$0</u> \$0
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	\$0
MILESTONE:					
FTE (workyears)	0	0	0	0	0
FTE (dollars)	\$0	\$0	\$0	\$0	\$0
RESOURCE (dollars):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Milestone Cost:	\$0	\$0	\$0	\$0	\$0
STEP 8: DATA SUBMISSION TOTAL COSTS	\$0	\$0	\$0	\$0	\$0
STEP 8: DATA SUBMISSION TOTAL WORK YEARS	0	0	0	0	\$0

Attachment I Data Broker-Extract Process

Attachment I – Data Broker-Extract Process

	OMB/Tr	easury 8 Step Data Act Playbook		Issues of Note		
1.	1. Organize Agency Data Act Team			Create wo	rk group consisting of all	
					communities and designate	
					ccountability Officer	
				(SAO).		
2.	Review Ele	ements			e list of Data Act elements	
					d definitions standards	
		_			cy perspective.	
3.	Inventory	Data			n inventory of all related	
					ita and associated	
		10.			processes and systems.	
4.	Design and	1 Strategize			esign and implement	
					anges to ensure all related	
				linked.	processes/ systems are	
		Promulgation Mathadala	a v.	iirikea.		
		Promulgation Methodologe Mapping	уу		Data mapping: a process by	Absence of logical
5.					which various data elements	link [Award-ID]
	Е				(as defined by agreed upon	between
	_				Data Standards) contained	Management and
					in an agency's procurement	Financial
	V				and financial systems are	Disbursement
	X				identified, linked by	Systems by many
				W	common identifiers (e.g.	Agencies.
	_				DUNS, Award-ID, Agency	1.201101001
	E			R	Code), and copied to one	
				Α	collective table as well as	
					any associated data	
	C			P	elements.	
		Ingesting Process			Data ingestion: is the	Unique Entity ID
				P	process of obtaining,	Universal Award ID
	U	Extraction/Transform/	_		importing, and processing	
		<u>L</u> oad		E	data for later use or storage	
			_	P	in a database.	
	Т	Transforming		R	<u>Data transformation</u> : the	Aggregate/Detail
			3		stage that applies a series of	Data
		"	•		rules or functions called	
			4		metadata to the extracted	
	E			_	data from the source to	
			<u> </u>	/	derive (transform/format)	
		-	_		the data for loading into the	
					end target. An important	
					function of data	

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				transformation is cleansing	
				of data that aims to pass	
				only proper data to the	
В				target.	
В					
		_			
		R	В		
R	Validation	N	D	Data validation:	
• • •		Α	R	Verification that something	
			_	is correct or conforms to the	
		N	0	defined data standards. The	
		S	K	validation process does not	
O		3		check that the data is	
		F	E	correct; it ensures that it meets the data standards.	
				For example, if one inputs	
		0	R	letters into a field that states	
K		R		it is for numbers and in the	
- 1				format of / / , the	
		M		entry is flagged as a data-	
				validation error. However, if	
_				one inputs 01/09/14 into the	
E				field when the date should	
				be entered as 09/01/14, the computer sees this as a valid	
_				entry.	
R	Reconciliation			Data reconciliation: the	
				process that summarizes key	
			T	data points such as amount	
				and number from original	
		O	O	data source application	
		Α	\cap	system to new target repository for purposes of	
		_		assessing reliability and	
				completeness of the	
		_		provided data	
	Formatting			An open data industry	XBRL Standard
			S	standard format is one that	Format
				is platform independent,	
			E	machine readable, and made	
			T	available to the public without restrictions that	
				would impede the re-use of	
	l			would impede the re-use of	<u> </u>

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	Push/Pull to USASpending	that information, e.g. XML, JSON. Treasury data warehouse site that will accept scheduled Aggregate/Detail Agency Data extracts.	Refresh rate for disbursement transactions.
6. Test Broke	r Implementation	Conduct Unit/System testing of established Broker processes and related outputs to ensure the data is accurate, complete and reliable.	
7. Update Sys	tems	Upon successful completion and User Acceptance signoff, release to Production.	SOA signature required on User Acceptance Documentation.
8. Submit Da	ta	Update Production Scheduling process to include Push/Pull to designated USASpending site.	Data validation and reconciliation process is conducted with each release.

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