

PERFORMANCE AUDIT REPORT

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION
COMPLIANCE WITH DATA ACT SUBMISSION
REQUIREMENTS

NOVEMBER 8, 2021

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**Independent Auditors' Report on the Equal Employment Opportunity Commission's
Compliance with the Digital Accountability and Transparency Act of 2014 Submission
Requirements for the Third Quarter of Fiscal Year 2020**

Joyce Willoughby
Acting Inspector General
Equal Employment Opportunity Commission
131 M Street, NE
Washington, DC 20507

We have conducted a performance audit of the Equal Employment Opportunity Commission's (EEOC) compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) financial and award data submissions for the third quarter of fiscal year (FY) 2020. EEOC's management is responsible for the compliance of the FY 2020 third quarter financial and award data submissions in accordance with the DATA Act and submission standards developed by the U.S. Department of Treasury (Treasury) and the Office of Management and Budget (OMB).

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

To assess EEOC's compliance, we performed specific procedures to address the objectives identified in the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Council (FAEC) DATA Act Working Group, *Inspectors General Guide to Compliance under the DATA Act*, issued December 4, 2020. The specific scope and methodology are summarized in the Objectives, Scope, and Methodology section of this report.

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Inspector General
Equal Employment Opportunity Commission – continued

Our audit found that EEOC's FY 2020 third quarter submission was substantially complete, accurate, and timely; and that their data is considered of excellent quality.

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

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

November 8, 2021
Washington, D.C.

OBJECTIVES, SCOPE, AND METHODOLOGY

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

The scope of this audit was FY 2020 third quarter financial and award data the EEOC submitted for publication on USASpending.gov, and any applicable procedures, certifications, documentation, and controls to achieve this process.

To accomplish these objectives, we obtained an understanding of any regulatory criteria related to EEOC's responsibilities to report financial and award data under the DATA Act. We met with EEOC management and staff to obtain an understanding of processes and internal controls related to the preparation and certification of the FY 2020 third quarter submission. We reviewed and reconciled the FY 2020 third quarter summary-level data submitted by EEOC for publication on USASpending.gov. We reviewed EEOC's data quality plan and assessed whether the internal and information system controls in place as they relate to the extraction of data from the source systems and the reporting of data to Treasury's DATA Act Broker have been properly designed and implemented and are operating effectively. We also assessed the reporting of data to the DATA Act Broker. We also reviewed Service Organization Controls (SOC) reports over source systems to determine findings that could have a significant impact on EEOC's DATA Act submission.

We selected a statistically valid sample of certified spending data from EEOC's File C (award level transactions) from FY 2020 third quarter financial and award data submitted by EEOC, for testing to determine whether EEOC's DATA Act submission was complete, timely, and accurate.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

BACKGROUND

The DATA Act, in part, requires Federal Agencies to report financial and award data in accordance with the established Government-wide financial data standards. In May 2015, the Office of Management and Budget (OMB) and Treasury published 57 data definition standards (commonly referred to as data elements) and required Federal Agencies to report financial and award data in accordance with these standards for DATA Act reporting in January 2017. Subsequently, and in accordance with the DATA Act, Treasury began displaying Federal Agencies' data on USASpending.gov for taxpayers and policy makers in May 2017.

The DATA Act also requires the Inspector General (IG) of each Federal Agency to audit a statistically valid sample of the spending data submitted by its Federal Agency and to submit to

Congress a publicly available report assessing the completeness, accuracy, timeliness, and quality of the data sampled; and the implementation and use of the Government-wide financial data standards by the Federal Agency.

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

Beginning in 2021, two additional data elements were deemed significant in promoting full and transparent reporting of spending and will be tested under the DATA Act. The National Interest Action (NIA) code P20C was added to FPDS-NG to help identify procurement actions related to the COVID-19 response. Additionally, OMB M-20-21 requires Agencies to use a disaster emergency fund code (DEFC) to include covered funds in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) that are not designated as emergency pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, in order to provide similar transparency for CARES Act funding. As such, there are now 59 applicable data elements to be tested for all Agencies. However, EEOC did not receive any CARES Act funding thus these additional 2 elements are not applicable to EEOC.

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

Table 1: Agency Created Files

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

Table 2: DATA Act Broker-Generated Files

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

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

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

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

RESULTS OF AUDIT

Our audit found that EEOC's FY 2020 third quarter submission was substantially complete, accurate, and timely; and that their data is considered excellent under the DATA Act Quality Scorecard.

Assessment of Internal Control over Source System

EEOC uses IBC's Oracle Federal Financials (OFF) as its source system for processing and recording procurement and financial data and for generating its DATA Act submission. We performed procedures to determine whether internal controls over this system, as they relate to EEOC's FY 2020 third quarter DATA Act submission, were properly designed, implemented, and operating effectively. Those procedures consisted of:

- Gaining an understanding of the source system used for recording procurement transactions and reporting under the DATA Act.

- Reviewing IBC's Statement of Standards for Attestation Engagements Number 18 (SSAE 18), System and Organization Controls (SOC) 1, Type 2 report and determining whether any issues were noted that could have an impact on the accuracy, timeliness, or quality of the DATA Act submission.
- Obtaining an understanding of complimentary client controls required by the SOC report and implemented by EEOC to determine whether gaps exist that might impact the accuracy, timeliness, or quality of the DATA Act submission.
- Reviewing EEOC's FY2020 Financial Statements and prior DATA Act reports to identify findings that could affect the reliability of the source system or data produced from it.

Assessment of Internal Control over DATA Act Submission

We obtained an understanding of internal controls designed and implemented by EEOC as it relates to its FY 2020 third quarter DATA Act submission. EEOC relies on a service provider, IBC, to perform key functions related to system setup and solution, transaction processing, operations and maintenance, and systems security. As it relates to DATA Act, IBC prepares the DATA Act files with information from OFF and makes updates as requested by EEOC.

Starting in FY 2019, the Treasury Department required Agencies to develop a DQP. EEOC completed their DQP in December 2018 and updated it in August 2021. We reviewed EEOC's DQP and determined it contained all the elements required by the Treasury Department.

We inquired about EEOC's process for reconciliation, validation, and certification of FY 2020 third quarter spending data submitted for publication in USASpending.gov. According to EEOC's standard operating procedures (SOPs) for DATA Act, the Acquisition Services Division (ASD) and the Finance and Systems Services Division (FSSD) within the Office of the Chief Financial Officer (OCFO) performs a validation of the DATA Act files against supporting documentation to ensure completeness and accuracy of the files. Warning and error reports related to File C and File D1 from the draft Broker submission are identified and researched by the offices. Errors are discussed with IBC to identify a cause for resolution and when applicable, files are modified by IBC. The revised file is submitted to the Broker again to confirm that the error has been resolved and identify any new potential errors.

Results of Work Performed Related to Federal Shared Service Providers

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

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

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

Results of Sample Tests Performed at the Award Level

Sampling Methodology

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

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

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

The CIGIE DATA Act Guide recommends a sample size of 385 records but provides an alternate sample size determination formula for Agencies with smaller populations. EEOC’s FY 2020 third quarter File C contained 101 records, which meets CIGIE’s definition of a smaller population. Therefore, we applied the finite correction factor provided in Section 720.02 of the CIGIE DATA Act Guide:

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

Using this formula, we selected a sample size of 81 transactions.

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

Table 3: DATA Act Attribute Definitions

Attribute	Definition
Completeness	For each of the required data elements that should have been reported, the data element was reported in the appropriate Files A through D1.
Accuracy	Amounts and other data relating to recorded transactions have been recorded in accordance with the DAIMS, Reporting Submission Specification (RSS), Interface Definition Document (IDD), and the online data dictionary, and agree with the authoritative source records
Timeliness	For each of the required data elements that should have been reported, the data elements were reported in accordance with the reporting schedules defined by the financial, procurement and financial assistance requirements. To assess the timeliness of data elements:

	<ul style="list-style-type: none"> • Award financial data elements within File C should be reported within the quarter in which it occurred. • Procurement award data elements within File D1 should be reported in FPDS-NG within 3 business days after contract award in accordance with the FAR Part 4.604.
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Completeness of EEOC's DATA Act Submission

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

Timeliness of EEOC's DATA Act Submission

We evaluated EEOC's FY 2020 third quarter DATA Act submission to Treasury's DATA Act Broker and determined that the submission was timely. To be considered timely, it had to be submitted and certified within 45 days of quarter end.

Completeness of Summary-Level Data for Files A and B

We performed summary-level data reconciliations and linkages for Files A and B and did not identify any variances. The test results verified: (1) summary-level data from File A matched the Agency's GTAS SF-133; (2) the totals and TAS identified in File A matched File B; and (3) all object class codes from File B match codes defined in Section 83 of OMB Circular No. A-11.

Results of Linkages from File C to Files B/D1/D2

We tested the linkages between File C and File B by TAS, object class, and program activity, the linkages between File C to File D1 by both the PIID and Parent Award ID and the linkages between File C to File D2 by the FAIN or URI.

Completeness of the Data Elements

The actual error rate for our testing during the audit is 0.00%. A data element was considered complete if the required data element that should have been reported was reported.

Accuracy of the Data Elements

Based on a 95% confidence level, the projected error rate range for the accuracy of the data elements is between 0.00% and 1.80%. The actual error rate for our testing during the audit is 0.89%. A data element was considered accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DAIMS RSS, IDD, and the online data dictionary, and agree with the originating award documentation/contract file.

Timeliness of the Data Elements

Based on a 95% confidence level, the projected error rate range for the timeliness of the data elements is between 1.53% and 4.97%. The actual error rate for our testing during the audit is 3.25%. The timeliness of data elements was based on the reporting schedules defined by the financial, procurement, and financial assistance requirements (FFATA, FAR, FPDS-NG, FABS and DAIMS).

Overall Determination of Quality

The quality of the data was determined using weighted scores of both the statistical and non-statistical testing results as directed by CIGIE. The following table identifies the range of total points in determining the quality of the data.

Table 4: DATA Quality Levels

Range		Quality Level
0	69.99	Lower
70	84.99	Moderate
85	94.99	Higher
95	100	Excellent

Based on the results of our statistical and non-statistical testing for EEOC’s DATA Act audit for FY 2020 third quarter, EEOC scored 96.6 points, which is a quality rating of Excellent as shown in Appendix F.

Implementation and Use of the Data Standards

We have evaluated EEOC’s implementation of the government-wide financial data standards for award and spending information and determined the EEOC is using the standards as defined by OMB and Treasury.

EEOC linked by common identifiers (e.g., PIID, FAIN), all of the data elements in the Agency’s procurement, financial, and grants systems, as applicable. For the Treasury’s DATA ACT Broker files tested, we generally found that the required elements were present in the file and that the record values were presented in accordance with the standards.

Supplemental Reporting of the Results

We included five additional Appendices, B - F, for additional reporting of the results. These results are non-projectable but provide additional analysis for stakeholders. Appendix B includes the data element analysis. The results include the error rate by data element. Appendix C includes the comparative results table. The results identify the error rate by data element from the fiscal year 2019 first quarter, and fiscal year 2020 third quarter audit results. Appendix D includes the analysis of the accuracy of dollar value-related data elements. The results identify any error for the date elements that include dollar values. Appendix E includes an analysis of errors in data elements not attributable to EEOC. The results identify any errors that were attributable to a third-party system, such as Treasury’s DATA Act Broker. Appendix F is the DATA Act Quality Scorecard.

Conclusion

We conclude that, overall, EEOC’s FY 2020 third quarter submission for publication on USASpending.gov was substantially accurate, timely, complete, and had a data quality rating of Excellent.

RECOMMENDATIONS

We determined that the errors found were not significant within the context of the performance audit and therefore, no findings were noted related to the completeness, accuracy, or timeliness of data submitted for publication in USAspending.gov.

AGENCY COMMENTS

Commission management acknowledged receipt of the DATA Act report and did not provide comments to this report because this report did not contain recommendations.

APPENDIX 1: CIGIE'S DATA ACT ANOMALY LETTER



December 22, 2015

The Honorable Ron Johnson
Chairman
The Honorable Thomas Carper
Ranking Member
Committee on Homeland Security
and Governmental Affairs
United States Senate
Washington, D.C.

The Honorable Jason Chaffetz
Chairman
The Honorable Elijah Cummings
Ranking Member
Committee on Oversight and Government Reform
U.S. House of Representatives
Washington, D.C.

Dear Mr. Chairmen and Ranking Members:

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) recognizes and appreciates your leadership on issues of Government transparency and accountability. In particular, we believe the enactment last year of the Digital Accountability and Transparency Act of 2014 (DATA Act) will significantly improve the quality of Federal spending data available to Congress, the public, and the accountability community if properly implemented. To make sure this happens, the DATA Act provides for strong oversight by way of the Federal Inspectors General and the Government Accountability Office (GAO). In particular, the DATA Act requires a series of reports from each to include, among other things, an assessment of the completeness, timeliness, quality, and accuracy of data submitted by agencies under the DATA Act.

I am writing this letter on behalf of CIGIE to inform you of an important timing anomaly with the oversight requirement for Inspectors General in the DATA Act. Your staffs have been briefed on this timing anomaly, which affects the first Inspector General reports required by the DATA Act. Specifically, the first Inspector General reports are due to Congress in November 2016. However, the agencies we oversee are not required to submit spending data in compliance with the DATA Act until May 2017. As a result, Inspectors General would be unable to report on the spending data submitted under the Act, as this data will not exist until the following year. This anomaly would cause the body of reports submitted by the Inspectors General in November 2016 to be of minimal use to the public, the Congress, the Executive Branch, and others.

To address this reporting date anomaly, the Inspectors General plan to provide Congress with their first required reports in November 2017, a one-year delay from the due date in statute, with subsequent reports following on a two-year cycle, in November 2019 and November 2021. We believe that moving the due dates back one year will enable the Inspectors General to meet the

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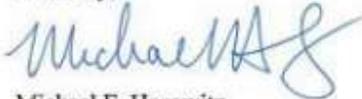
intent of the oversight provisions in the DATA Act and provide useful reports for the public, the Congress, the Executive Branch, and others.

Although we think the best course of action is to delay the Inspector General reports, CIGIE is encouraging the Federal Inspector General Community to undertake DATA Act “readiness reviews” at their respective agencies well in advance of the first November 2017 report. Through a working group, CIGIE has developed guidance for these reviews. I am pleased to report that several Inspectors General have already begun reviews at their respective agencies, and many Inspectors General are planning to begin reviews in the near future. We believe that these reviews, which are in addition to the specific oversight requirements of the Act, will assist all parties in helping to ensure the success of the DATA Act implementation.

We have kept GAO officials informed about our plan to delay the first Inspector General reports for one year, which they are comfortable with, and our ongoing efforts to help ensure early engagement through Inspector General readiness reviews.

Should you or your staffs have any questions about our approach or other aspects of our collective DATA Act oversight activities, please do not hesitate to contact me at (202) 514-3435.

Sincerely,



Michael E. Horowitz
Chair, Council of the Inspectors General on Integrity and Efficiency
Inspector General, U.S. Department of Justice

cc: The Honorable David Mader, Controller, OMB
The Honorable Gene Dodaro, Comptroller General, GAO

APPENDIX B: EEOC’S ANALYSIS OF DATA ELEMENT TESTING RESULTS

Analysis of Data Element Testing Results					
Data Element #	Data Element	Sample Records Required to Report the DE	Completeness (C)	Accuracy (A)	Timeliness (T)
			Error Rate	Error Rate	Error Rate
DE 1	Awardee/Recipient Legal Entity Name (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 2	Awardee/Recipient Unique Identifier (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 3	Ultimate Parent Unique Identifier (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 4	Ultimate Parent Legal Entity Name (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 5	Legal Entity Address (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 6	Legal Entity Congressional District (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 7	Legal Entity Country Code (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 8	Legal Entity Country Name (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 9	Highly Compensated Officer Name (File E and F Element)	n/a	n/a	n/a	n/a
DE 10	Highly Compensated Officer Total Compensation (File E and F Element)	n/a	n/a	n/a	n/a
DE 11	Amount of Award (File D2 Element)	n/a	n/a	n/a	n/a
DE 12	Non-Federal Funding Amount (File D2 Element)	n/a	n/a	n/a	n/a
DE 13	Federal Action Obligation (File D1/D2 Element)	81	0.00%	2.47%	3.70%
DE 14	Current Total Value of Award (File D1 Element)	81	0.00%	14.81%	3.70%
DE 15	Potential Total Value of Award (File D1 Element)	81	0.00%	16.05%	3.70%
DE 16	Award Type (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 17	NAICS Code (File D1 Element)	81	0.00%	0.00%	3.70%
DE 18	NAICS Description (File D1 Element)	81	0.00%	0.00%	3.70%
DE 19	Catalog of Federal Domestic Assistance Number (File D2 Element)	n/a	n/a	n/a	n/a
DE 20	Catalog of Federal Domestic Assistance Title (File D2 Element)	n/a	n/a	n/a	n/a
DE 21	Treasury Account Symbol (Included with DE #1)	n/a	n/a	n/a	n/a
DE 22	Award Description (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 23	Award Modification / Amendment Number (File D1/D2 Element)	81	0.00%	4.94%	3.70%
DE 24	Parent Award ID Number (File C and D1 Element)*	31	0.00%	0.00%	3.23%
DE 25	Action Date (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 26	Period of Performance Start Date (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 27	Period of Performance Current End Date (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 28	Period of Performance Potential End Date (File D1 Element)	81	0.00%	0.00%	3.70%
DE 29	Ordering Period End Date (File D1 Element)	0	n/a	n/a	n/a
DE 30	Primary Place of Performance Address (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 31	Primary Place of Performance Congressional District (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 32	Primary Place of Performance Country Code (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 33	Primary Place of Performance Country Name (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 34	Award ID Number (PIID) (File C and D1/D2 Element)*	81	0.00%	0.00%	3.70%
DE 35	Record Type (File D2 Element)	n/a	n/a	n/a	n/a
DE 36	Action Type (File D1/D2 Element)	52	0.00%	0.00%	0.00%
DE 37	Business Type (File D2 Element)	n/a	n/a	n/a	n/a
DE 38	Funding Agency Name (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 39	Funding Agency Code (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 40	Funding Sub Tier Agency Name (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 41	Funding Sub Tier Agency Code (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 42	Funding Office Name (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 43	Funding Office Code (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 44	Awarding Agency Name (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 45	Awarding Agency Code (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 46	Awarding Sub Tier Agency Name (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 47	Awarding Sub Tier Agency Code (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 48	Awarding Office Name (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 49	Awarding Office Code (File D1/D2 Element)	81	0.00%	0.00%	3.70%
DE 50	Object Class (File B and C Element)	81	0.00%	0.00%	0.00%
DE 51	Appropriations Account (File A, B, and C Element)	81	0.00%	1.23%	0.00%
DE 52	Budget Authority Appropriated (File A Element)	n/a	n/a	n/a	n/a
DE 53	Transaction Obligation Amount (File A, B, and C Element)	81	0.00%	0.00%	0.00%
DE 54	Unobligated Balance (File A, B, and C Element)	n/a	n/a	n/a	n/a
DE 55	Other Budgetary Resources (File A Element)	n/a	n/a	n/a	n/a
DE 56	Program Activity (File B and C Element)	0	n/a	n/a	n/a
DE 57	Outlays (File A, B, and C Element)	n/a	n/a	n/a	n/a
DE 163	National Interest Action (File D1 Element)	81	0.00%	0.00%	3.70%
DE 430	Disaster Emergency Fund Code (File B and C Element)	81	0.00%	0.00%	0.00%
Total Errors			0	32	115
Overall Error Rates			0.00%	0.90%	3.27%

Source: Auditor generated based on results of testing.

APPENDIX C: COMPARITIVE RESULTS TABLE

Comparative Results Table				
Data Element #	Data Element	ACCURACY Error Rates		
		2021	2019	% Change
DE 1	Awardee/Recipient Legal Entity Name (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 2	Awardee/Recipient Unique Identifier (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 3	Ultimate Parent Unique Identifier (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 4	Ultimate Parent Legal Entity Name (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 5	Legal Entity Address (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 6	Legal Entity Congressional District (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 7	Legal Entity Country Code (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 8	Legal Entity Country Name (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 9	Highly Compensated Officer Name (File E and F Element)	n/a	n/a	n/a
DE 10	Highly Compensated Officer Total Compensation (File E and F Element)	n/a	n/a	n/a
DE 11	Amount of Award (File D2 Element)	n/a	15.38%	n/a
DE 12	Non-Federal Funding Amount (File D2 Element)	n/a	n/a	n/a
DE 13	Federal Action Obligation (File D1/D2 Element)	2.47%	n/a	n/a
DE 14	Current Total Value of Award (File D1 Element)	14.81%	15.38%	-0.57%
DE 15	Potential Total Value of Award (File D1 Element)	16.05%	15.38%	0.66%
DE 16	Award Type (File D1/D2 Element)	0.00%	n/a	n/a
DE 17	NAICS Code (File D1 Element)	0.00%	11.54%	-11.54%
DE 18	NAICS Description (File D1 Element)	0.00%	11.54%	-11.54%
DE 19	Catalog of Federal Domestic Assistance Number (File D2 Element)	n/a	n/a	n/a
DE 20	Catalog of Federal Domestic Assistance Title (File D2 Element)	n/a	n/a	n/a
DE 21	Treasury Account Symbol (Included with DE #1)	n/a	n/a	n/a
DE 22	Award Description (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 23	Award Modification / Amendment Number (File D1/D2 Element)	4.94%	50.00%	-45.06%
DE 24	Parent Award ID Number (File C and D1 Element)*	0.00%	5.00%	-5.00%
DE 25	Action Date (File D1/D2 Element)	0.00%	15.38%	-15.38%
DE 26	Period of Performance Start Date (File D1/D2 Element)	0.00%	15.38%	-15.38%
DE 27	Period of Performance Current End Date (File D1/D2 Element)	0.00%	15.38%	-15.38%
DE 28	Period of Performance Potential End Date (File D1 Element)	0.00%	15.38%	-15.38%
DE 29	Ordering Period End Date (File D1 Element)	n/a	n/a	n/a
DE 30	Primary Place of Performance Address (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 31	Primary Place of Performance Congressional District (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 32	Primary Place of Performance Country Code (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 33	Primary Place of Performance Country Name (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 34	Award ID Number (PIID) (File C and D1/D2 Element)*	0.00%	3.33%	-3.33%
DE 35	Record Type (File D2 Element)	n/a	n/a	n/a
DE 36	Action Type (File D1/D2 Element)	0.00%	37.50%	-37.50%
DE 37	Business Type (File D2 Element)	n/a	n/a	n/a
DE 38	Funding Agency Name (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 39	Funding Agency Code (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 40	Funding Sub Tier Agency Name (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 41	Funding Sub Tier Agency Code (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 42	Funding Office Name (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 43	Funding Office Code (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 44	Awarding Agency Name (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 45	Awarding Agency Code (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 46	Awarding Sub Tier Agency Name (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 47	Awarding Sub Tier Agency Code (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 48	Awarding Office Name (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 49	Awarding Office Code (File D1/D2 Element)	0.00%	11.54%	-11.54%
DE 50	Object Class (File B and C Element)	0.00%	5.00%	-5.00%
DE 51	Appropriations Account (File A, B, and C Element)	1.23%	1.67%	-0.43%
DE 52	Budget Authority Appropriated (File A Element)	n/a	n/a	n/a
DE 53	Transaction Obligation Amount (File A, B, and C Element)	0.00%	10.00%	-10.00%
DE 54	Unobligated Balance (File A, B, and C Element)	n/a	n/a	n/a
DE 55	Other Budgetary Resources (File A Element)	n/a	n/a	n/a
DE 56	Program Activity (File B and C Element)	n/a	n/a	n/a
DE 57	Outlays (File A, B, and C Element)	n/a	n/a	n/a
DE 163	National Interest Action (File D1 Element)	0.00%	n/a	n/a
DE 430	Disaster Emergency Fund Code (File B and C Element)	0.00%	n/a	n/a

Source: Auditor generated based on results of testing.

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

Accuracy of Dollar-Value Related Data Elements				
Data Element #	Data Element	Accuracy	Error Rate	Absolute Value of Errors
DE 53	Transaction Obligation Amount (File A, B, and C Elements)	100.00%	0.00%	\$0.00
DE 13	Federal Action Obligation (File D1/D2 Element)	97.53%	2.47%	\$6,147.93
DE 14	Current Total Value of Award (File D1 Element)	85.19%	14.81%	\$2,959,987.20
DE 15	Potential Total Value of Award (File D1 Element)	83.95%	16.05%	\$3,029,627.20
Totals		91.67%	8.33%	\$5,995,762.33

Source: Auditor generated based on results of testing.

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

Errors in Data Elements Not Attributable to EEOC	
Data Element	
DE1	Awardee/Recipient Legal Entity Name
DE14	Current Total Value of Award

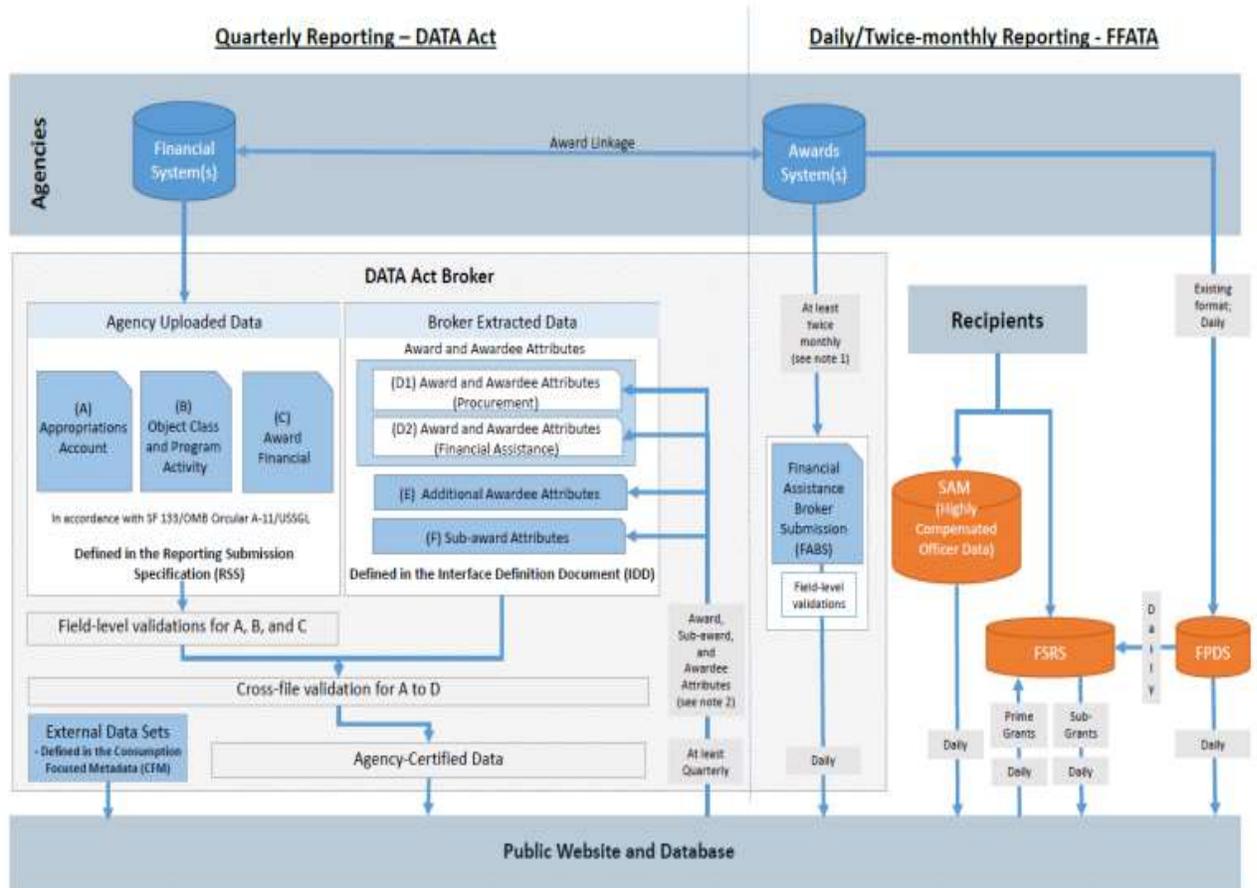
Source: Auditor generated based on results of testing.

APPENDIX F: DATA ACT QUALITY SCORECARD

Equal Employment Opportunity Commission (EEOC)			Maximum Points Possible	
FY 2021 DATA Act Quality Scorecard			Without Outlays (No COVID-19 Funding)	With Outlays (COVID-19 Funding)
	Criteria	Score		
Non-Statistical	Timeliness of Agency Submission	5.00	5.00	5.00
	Completeness of Summary Level Data (Files A & B)	13.00	13.00	10.00
	Suitability of File C for Sample Selection	11.57	13.00	10.00
	Record-Level Linkages (Files C & D1/D2)	7.77	9.00	7.00
	COVID-19 Outlay Testing Non-Statistical Sample	No COVID-19 Funding	0.00	8.00
Statistical	Completeness	15.00	15.00	15.00
	Accuracy	29.73	30.00	30.00
	Timeliness	14.51	15.00	15.00
Quality Score	Excellent	96.59	100.00	100.00

Source: Auditor generated based on results of testing.

APPENDIX G: DATA ACT INFORMATION FLOW DIAGRAM



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

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