



Audit of the Federal Trade Commission's Compliance with the DATA Act

Office of Inspector General
Federal Trade Commission

OIG Report No. A-22-01
November 8, 2021





Office of Inspector General

UNITED STATES OF AMERICA
FEDERAL TRADE
COMMISSION
WASHINGTON, D.C. 20580

November 8, 2021

MEMORANDUM

FROM: Andrew Katsaros
Inspector General

A handwritten signature in black ink, appearing to read "Andrew Katsaros".

TO: David Rebich
Chief Financial Officer

SUBJECT: Report on the *Independent Audit of the Federal Trade Commission's Compliance with the Digital Accountability and Transparency Act of 2014*

The attached audit report, prepared by Brown & Company CPAs and Management Consultants, PLLC (Brown & Company) under contract with the OIG, is provided as required under the Digital Accountability and Transparency Act of 2014 (DATA Act). Brown & Company audited the FTC's DATA Act compliance for the first quarter of fiscal year 2021.

In its audit, Brown & Company found that the financial and awards data of the FTC for the first quarter of fiscal year 2021 is presented in accordance with the Office of Management and Budget and Department of Treasury data definition standards, as applicable, for DATA Act reporting in all material respects.

Brown & Company made two recommendations to help strengthen the FTC's controls over its DATA Act reporting. Brown & Company is responsible for the attached report and the conclusions expressed therein. We do not express conclusions on FTC's compliance with the DATA Act.

This report will be posted on the OIG's website pursuant to section 8M of the Inspector General Act of 1978, as amended (5 U.S.C App., § 8M).

We appreciate the cooperation given by management to Brown & Company and the Office of Inspector General during the audit. If you have any questions or would like to discuss the report, please contact me at (202) 326-3527.

Attachment

**Federal Trade Commission
Independent Auditor's Report on the Compliance with the
Digital Accountability and Transparency Act of 2014 Submission Requirements for
Fiscal Year 2021**



November 8, 2021

**Prepared by:
Brown & Company Certified Public Accountants and
Management Consultants, PLLC
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Independent Auditor's Report

Office of Inspector General
United States Federal Trade Commission
Washington, DC

The Office of Inspector General (OIG) United States Federal Trade Commission (FTC) contracted Brown & Company CPAs and Management Consultants, PLLC to conduct a performance audit of FTC's first quarter financial and award data as of December 31, 2020, in accordance with the Digital Accountability and Transparency Act of 2014 (DATA Act). To clarify the reporting requirements under the DATA Act, the Office of Management and Budget (OMB) and U.S. Department of Treasury (Treasury) published 59 data definition standards and required Federal agencies to report financial and award data on USAspending.gov.

The audit objectives were to assess (1) completeness, accuracy, timeliness, and quality of FTC's fiscal year (FY) 2021 first quarter (Q1) financial and award data submitted to Treasury for publication on USAspending.gov and (2) FTC's implementation and use of the Government-wide financial data standards established by OMB and Treasury. FTC's management is responsible for reporting financial and award data in accordance with these standards, as applicable.

We conducted our performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). 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. Our performance audit involves performing procedures to obtain evidence about the FY 2021 Q1 financial and award data. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the FY 2021 Q1 financial and award data, whether due to fraud or error. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We concluded that FTC complied with the requirements of the DATA Act. We found that the FY 2021 Q1 financial and award data of FTC for the quarter ended December 31, 2020, is presented in accordance with OMB and Treasury published 59 data definition standards, as applicable, for DATA Act reporting in all material respects. We found that the data FTC submitted complied with the requirements for completeness, accuracy, timeliness, and quality. However, to help strengthen FTC's internal controls over its DATA Act reporting, we made recommendations to improve the accuracy of some data elements.

This report is for the purpose of concluding on the audit objectives described above. Accordingly, this report is not suitable for any other purpose.

This report is intended for the information and use of the FTC's management, OIG, and the U.S. Congress, and is made available to the public.

**Federal Trade Commission
Independent Auditor’s Report on the Compliance with the
Digital Accountability and Transparency Act of 2014 Submission Requirements
for Fiscal Year 2021**

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Federal Trade Commission
Independent Auditor’s Report on the Compliance with the
Digital Accountability and Transparency Act of 2014 Submission Requirements
for Fiscal Year 2021

I. Background

Federal Trade Commission

The FTC was created on September 26, 1914, when President Woodrow Wilson signed the FTC Act into law. The original purpose of the FTC was to prevent unfair methods of competition in commerce as part of the battle to “bust the trust.” Over the years, Congress passed additional laws giving FTC greater authority to police anticompetitive practices, and in 1938, Congress passed a broad prohibition against “unfair and deceptive acts or practices.”

The FTC is a law enforcement agency with both consumer protection and competition jurisdiction in broad sectors of the economy. FTC administers a wide variety of laws and regulations, which includes the Clayton Act, Telemarketing Sales Rule, Fair Credit Reporting Act, Identity Theft Act and the Equal Credit Opportunity Act.

The FTC’s mission is carried out by three bureaus: the Bureau of Consumer Protection, the Bureau of Competition, and the Bureau of Economics. Their work is aided by the Office of General Counsel, International Affairs, Policy Planning, the Secretary, the Executive Director, Congressional Relations, Public Affairs, Administrative Law Judges, Equal Employment Opportunity, Inspector General and seven regional offices located throughout the country.

The Administrative Resource Center (ARC) – management by the U.S. Department of Treasury's Bureau of the Fiscal Service (BFS) is FTC’s Federal Shared Service Provider (FSSP) for financial reporting. BFS maintains and operates the Oracle Federal Financial (OFF), which is the main system of record for FTC’s USAspending.gov reporting compliance.

The FSSP is responsible for compiling and uploading the DATA Act Files A-C to the DATA Act Broker. File D1 is generated from the DATA Act Broker (DAB) using data extracted from the FPDS-NG. Per the FTC’s data quality plan (DQP), the FTC follows a risk-based approach in reviewing the processes used to compile the data and assess the existence of risks.

The DATA Act

The Digital Accountability and Transparency Act of 2014 (DATA Act) was enacted May 9, 2014, to expand the reporting requirements pursuant to Federal Funding Accountability and Transparency Act of 2006 (FFATA)¹. The DATA Act, in part, requires that Federal agencies report financial and payment data for publication on USAspending.gov in accordance with Governmentwide financial data standards established by the U.S. Treasury and the Office of Management and Budget. The DATA Act also requires the Office of Inspector General of each Federal agency to report on its agency’s DATA Act submission and compliance in the form of three reviews. Subsequently, and in accordance with the DATA Act, Treasury began displaying federal agencies’ data on USAspending.gov for taxpayers and policymakers in May 2017.

In April 2020, OMB issued M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)*, which made changes to DATA Act reporting.

¹ Public Law 113-101 (May 9, 2014)

Since FTC did not receive COVID-19 relief funds in FY 2021 Q1, we did not perform testing of COVID-19 relief funds data elements.

The FTC Office of Inspector General (OIG) contracted with Brown & Company CPAs and Management Consultants, PLLC (Brown & Company), an independent certified public accounting firm, to perform this audit assessment of the FTC's compliance under the DATA Act. The audit objective, scope, and methodology are presented in Appendix I.

II. Overall Audit Results

Based on the results of our audit, we determined that data within our sample that FTC reported for FY 2021 Q1 for publication on USAspending.gov were substantially complete, accurate, timely, and of excellent quality. However, to help strengthen FTC's internal controls over its DATA Act reporting, we made recommendations to improve the accuracy and timeliness of some data elements. The FTC FY 2021 Notice of Finding and Recommendation is presented in Section VIII of this report.

We found that the FTC implemented and used the governmentwide financial data standards as established by OMB and Treasury, as applicable. We found that required elements were presented in accordance with the standards.

Overall Determination of Quality

Based on the results of our statistical and non-statistical testing for the FTC's DATA Act audit for FY 2021 Q1, the FTC scored 98.58 points out of a 100, which is a quality rating of Excellent. The FY 2021 FTC DATA Act Q1 Quality Scorecard is presented in Appendix II.

III. Statistical Results

Data Element Analysis

The Data Element Analysis results from our testing are presented below and listed in Appendix III FY 2021 FTC Computation of the Error Rates and Appendix IV FY 2021 FTC Data Element Analysis. The audit results are substantially consistent with the risks identified in the FTC's Data Quality Plan.

Completeness of the Data – Projected Error Rate

The projected error rate for the completeness of the data elements is 0.59%. Based on a 95% confidence level, the projected error rate for the completeness of the data elements is between 0.33% and 0.85%. A data element was considered complete if the required data element that should have been reported was reported.

Accuracy of the Data – Projected Error Rate

The projected error rate for the accuracy of the data elements is 2.06%. Based on a 95% confidence level, the projected error rate for the accuracy of the data elements is between 1.53% and 2.59%. 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. The auditor issued a "Notice of Finding and Recommendation" to address the accuracy of the data.

Timeliness of the Data – Projected Error Rate

The projected error rate for the timeliness of the data elements is 4.77%. Based on a 95% confidence level, the projected error rate for the timeliness of the data elements is between 0.73% and 8.80%. 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). The auditor issued a “Notice of Finding and Recommendation” to address the timeliness of the data.

IV. Data Standards

Implementation and Use of the Data Standards

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

The FTC linked by common identifiers (e.g., PIID), all of the data elements in the FTC’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.

V. Non-Statistical Results

Completeness of the Agency DATA Act Submission

We evaluated the FTC’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 the Agency DATA Act Submission

We evaluated the FTC’s FY 2021 Q1 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 Treasury Account Symbols (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, and D1

We tested the linkages between File C to 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. All of the TAS, object class, and program activity data elements from File C existed in File B and all of the PIIDs/Parent Award IDs/ from File C existed in File D1; and all PIIDs/Parent Award IDs in Files D1 existed in File C. We determined that File C was suitable for sample selection.

Analysis of the Accuracy of Dollar Value-related Data Elements

The following table displays the results of the accuracy of the data elements that are associated with a dollar value. The absolute value of errors by data element are not projected to the population.

Accuracy of Dollar-Value Related Data Elements								
PIID	Data Element		Accurate	Not Accurate	Not Applicable	Total Tested	Error Rate	Absolute Value of Errors
PIID	13	Federal Action Obligation	45	0	0	45	0%	
PIID	14	Current Total Value Award	35	10	0	45	5%	\$ 74,080,199.00
PIID	15	Potential Total Value Award	37	8	0	45	5%	\$101,678,185.30
PIID	53	Obligation	45	0	0	45	0%	
Total			162	18	0	180		

Analysis of Errors in Data Elements Not Attributable to the Agency

The following table displays the results for errors in data elements that were not attributable to the FTC.

Errors in Data Elements Not Attributable to the Agency				
PIID	Data Element		Number of Exceptions	Attributed to
PIID	3	The Ultimate Parent Unique Identified	2	Based on SAM Input
PIID	5	Legal Entity Address	1	Based on SAM Input
PIID	6	Legal Entity Congressional District	13	Extracted from FPDS-NG and based on zip code +4
PIID	30	Primary Place of Performance	4	Extracted from FPDS-NG based on zip code +4
PIID	31	Place of Performance Congressional District	2	Extracted from FPDS-NG and based on zip code +4
Total			22	

File C COVID-19 Outlay Testing and Results

The Federal Government's response to the COVID-19 pandemic included an economic relief package and new reporting requirements for agencies that received COVID-19 funds. Effective for the June 2020 reporting period, agencies with COVID-19 relief funding must submit DATA Act Files A and B on a monthly basis. We reviewed Files A and B and determined that the FTC did not receive or report any COVID-19 relief funding for FY 2021 Q1.

VI. Other Report Content

Assessment of Internal Controls

The FTC's management is responsible for the compliance of the FY 2021 Q1 financial and award data submissions in accordance with the DATA Act and submission standards developed by the Treasury and the OMB.

We assessed internal controls and compliance with laws and regulations in accordance with *Government Auditing Standards: 2018 Revision Technical Update April 2021* (GAO-21-368G – Technical Updates) necessary to satisfy the audit objectives. We assessed the internal control components and their related principles outlined in the Government Accountability Office (GAO), *Standards for Internal Controls in the Federal Government September 2014* (Green Book, GAO-14-704G *Federal Internal Control Standards*) that we deemed significant. The following internal control components and related principles were deemed significant to our audit objectives:

1. Control Environment - Principles: 3) establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.
2. Risk Assessment - Principles: 6) define objectives clearly to enable the identification of risks and define risk tolerance; 7) identify, analyze, and respond to risks related to achieving the defined objectives; and 8) consider the potential for fraud when identifying, analyzing and responding to risks.
3. Control Activities - Principles: 11) design the entity's information system and related control activities to achieve objectives and respond to risks; and 12) implement control activities through policies.
4. Information and Communication - Principles: 13) use quality information to achieve the entity's objectives; and 15) externally communicate the necessary quality information to achieve the entity's objectives.
5. Monitoring - Principles: 16) establish and operate monitoring activities to monitor the internal control system and evaluate the results; and 17) remediate identified internal control deficiencies on a timely basis

Since our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

We determined that the FTC internal and information system controls as it relates to the extraction of data from the source systems and the reporting of data to the DATA Act Broker have been properly designed and implemented and are operating effectively. However, we were unable to determine the effectiveness of internal controls related to the FSSP to ensure potential errors are identified and corrected timely.

DATA Act Date Anomaly

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. That is, the first Inspector General (IG) reports were due to Congress on November 2016; however, Federal agencies were not required to report spending data until May 2017. To address this reporting date anomaly, the IGs provided Congress with their first required reports by November 8, 2017, 1-year after the statutory due date, with two subsequent reports to be submitted following on a 2-year cycle. This is the third and final report required under the DATA Act. On December 22, 2015, CIGIE's chair issued a letter detailing the strategy for dealing with the IG reporting date anomaly and communicated the strategy to the Senate Committee on Homeland Security and Governmental Affairs and the House Committee on Oversight and Government Reform. See Appendix VI for the letter.

Testing Limitations for Files E and F

File E of the DATA Act Information Model Schema contains additional awardee attribute information the Treasury DATA Act Broker software extracts from the System for Award Management (SAM). File F contains sub-award attribute information the broker software extracts from the FFATA Subaward Reporting System (FSRS). Files E and F data remain the responsibility of the awardee in accordance with terms and conditions of Federal agreements, and the quality of these data remains the legal responsibility of the recipient. Therefore, agency senior accountable officials (SAO) are not responsible for certifying the quality

of File E and F data reported by awardees, but they are responsible for assuring controls are in place to verify that financial assistance awardees register in SAM at the time of the award. As such, we did not assess the completeness, accuracy, timeliness, and quality of the data extracted from SAM and FSRS via the Treasury broker software system.

VII. Notice of Finding and Recommendations

FTC DATA Act Notification of Finding and Recommendation

Finding 2021-01 Detailed Record-Level Data Elements for File D1 Are Not Accurate

Condition:

As part of the FTC FY 2021 DATA Act audit procedures, we tested the FY 2021 Q1 DATA Act submission for accuracy. To test the accuracy of the award-level transactions, Brown and Company selected a sample of 83 records from a population of 124 records. For each of the required data elements that should have been reported, the data element was reported in File D1 accurately, with some exceptions as noted in the table below.

Errors in DATA Elements Attributable to the Agency			
Data Element	Exceptions	File D1	Sample Number
14	10	The current total value of award in the samples tested did not agree to supporting documents.	11,16,23,24,29,51,53,55,63,81
15	9	Potential total value award does not agree to SF 30 /SF-1449.	11,16,24,29,51,53,72,81
25	8	Action date in File D1 does not agree to supporting documents.	3,6,7,47,51,55,63,77
26	19	Period of Performance start date does not match the Base award.	11,19,23,24,26,28,29,35,37,41,43,44,51,53,62,72,76,81,83
27	6	Period of Performance Current End date	6,7,12,13,36,66

Criteria:

Public Law 113–101 “*Digital Accountability and Transparency Act of 2014*” (DATA Act) May 9, 2014. The DATA Act required Federal agencies to report financial and award data in accordance with the established Government-wide financial data standards.

Treasury issued the DATA Act Information Model Schema v2.0 (DAIMS-IDD v.2). The DAIMS guides agencies in the production and submission of the required data and included additional data elements. The data elements include:

Current Total Value of Award (DE 14)

For procurement, the total amount obligated to date on a contract, including the base and exercised options.

Potential Total Value of Award (DE 15)

For procurement, the total amount that could be obligated on a contract, if the base and all options are exercised.

Action Date (DE 25)

The date the action being reported was issued / signed by the Government or a binding agreement was reached.

Period of Performance Start Date (DE 26)

The date on which, for the award referred to by the action being reported, awardee effort begins or the award is otherwise effective.

Period of Performance Current End Date (DE 27)

The current date on which, for the award referred to by the action 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.

Cause:

FTC's internal controls over the accuracy of the DATA Act submission are not effective to detect inaccuracies reported for the DATA Act data elements identified above.

Effect:

The effect of inaccurate data reported in the DATA Act submission reports and to USAspending.gov decreases the reliability and usefulness of the data.

Recommendation 1:

We recommend that FTC's management implement internal controls and update policies and procedures to improve the accuracy of the information submitted for DATA Act reporting.

Management Response:

FTC's management provided the following response to the finding and recommendation:

Management concurs with its findings and recommendations.

Management's full response is provided in Appendix VII.

Finding 2021-02 Detailed Record-Level Data Elements for File D1 Are Not Report Timely

Criteria:

Public Law 113-101 "Digital Accountability and Transparency Act of 2014" (DATA Act) May 9, 2014. The DATA Act required Federal agencies to report financial and award data in accordance with the established Government-wide financial data standards.

CIGIE FAEC Inspector General Guide to Compliance Under the DATA Act, December 20, 2020, defines, Timeliness for DATA Act:

Procurement award data elements in File D1 are reported in FPDS-NG within three business days after the date that the contract award was signed in accordance with Federal Acquisition Regulation (FAR) Section 4.604

Condition:

As part of the FTC FY 2021 Digital Accountability and Transparency Act of 2014 (DATA Act) audit procedures, we tested the FY 2021 Q1 DATA Act submission for timeliness. To test the timeliness of the award-level transactions, Brown and Company selected a sample of 83 records from a population of 124 records. For each of the required DATA Act data element was considered timely if the award data elements in File D1 are reported in FPDS-NG within three business days after the date that the contract award was signed. The table below displays a list of records not reported in Federal Procurement Data System–Next Generation (FPDS) timely.

Awards Not Reported Timely in FPDS-NG				
No.	PIID	Award Signature Date	FPDS-NG Approved Date	Note
1	29FTC119F0003 Mod #8	11/3/2020	12/2/2020	Award was not reported timely in FPDS-NG (within 3 days after the award)
2	29FTC119F0003 Mod #8	11/3/2020	12/2/2020	Award was not reported timely in FPDS-NG (within 3 days after the award)
3	29FTC119F0101 Mod #2	11/3/2020	12/2/2020	Award was not reported timely in FPDS-NG (within 3 days after the award)
4	29FTC119F0101 Mod #2	11/3/2020	12/2/2020	Award was not reported timely in FPDS-NG (within 3 days after the award)

Cause:

FTC’s internal controls over the completeness of the DATA Act submission are not effective to detect incompleteness reported for the DATA Act data elements identified above.

Effect:

The effect of incomplete data reported in the DATA Act submission reports and to USAspending.gov decreases the reliability and usefulness of the data.

Recommendation 2:

We recommend that FTC’s management implement internal controls and update policies and procedures to improve the timeliness of the information submitted for DATA Act reporting.

Management Response:

FTC’s management provided the following response to the finding and recommendation:

Management concurs with its findings and recommendations.

Management’s full response is provided in Appendix VII.

VIII. Status of Prior Period Findings and Recommendations

There are three open recommendations from prior DATA Act audit reports.

Recommendations	Action Plan	Due Date	Status of Recommendation
2019 -01: We recommend the FTC revise internal control procedures and processes to ensure that reconciliation differences are resolved timely and prior to DATA Act submission.	Transition the acquisition system from IBC/CLM to ARC/PRISM. Status: Complete 10/1/2019	Expected Completion Dates: September 30, 2021.	Auditor's Position on Status: Open
2019-02: We recommend that FTC's management revise internal control procedures and processes to ensure award level data is accurately entered into FPDS-NG and any DATA Act reporting errors are identified and corrected timely.	Establish processes and procedures within ACQ to facilitate timely PRISM and FPDS submission, Status: In-progress	Expected Completion Dates: September 30, 2021.	Auditor's Position on Status: Open
2019-03: We recommend the FTC revise control procedures and processes to ensure contract awards are recorded into FPDS-NG timely.	Establish processes and procedures for DATA Act review and submission in the acquisition system. Status: In-progress Establish process and procedure for FPDS data quality. Status: In-progress	Expected Completion Dates: September 30, 2021.	Auditor's Position on Status: Open

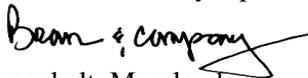
IX. Auditor's Response to Agency Comments

Response to Recommendation 1:

Management's response is appropriate to address the findings and recommendation. Revising FTC's internal control procedures and processes to ensure award level data is accurately entered into FPDS-NG and any DATA Act reporting errors are identified and corrected timely will reduce the risk of inaccurate reporting to USAsepending.gov.

Response to Recommendation 2:

Management's response is appropriate to address the findings and recommendation. Revising FTC's control procedures and processes to ensure contract awards are recorded into FPDS-NG timely will reduce the risk of untimely reporting to USAsepending.gov.


Greenbelt, Maryland
November 8, 2021

Appendix I – Objective, Scope and Methodology

Objective

The objective of this performance audit was to assess the FTC compliance under the DATA Act with respect to:

- The completeness, accuracy, timeliness and quality of FY 2021 Q1 financial and award data submitted to the Treasury for publication on USAspending.gov, and
- The FTC’s implementation and use of the Government-wide financial data standards established by the Office of Management and Budget (OMB) and Treasury.

Scope

The scope of this engagement is FTC’s FY 2021 Q1 financial and award data submitted for publication on USAspending.gov.

The scope includes examining DATA Act information reported in FTC’s FY 2021 Q1 financial and award data files listed below, as applicable:

- File A: Appropriations Account,
- File B: Object Class and Program Activity,
- File C: Award Financial,
- File D1: Award (Procurement)
- File D2: Award (Financial Assistance),
- File E: Additional Awardee Attributes, and
- File F: Sub-award Attributes

Files A, B, and C are submitted by the federal agency’s internal financial system(s). Files A and B are summary-level financial data. File C is reportable award-level data. Files D1 through F contain detailed demographic information for award-level records reported in File C. Files D1 through F are submitted by external award reporting systems to Treasury’s DATA Act Broker. The senior accountable official for FTC is required to certify these seven data files for its agency’s financial and award data to be published on USAspending.gov. FTC did not have any required reporting data for Files D2-F.

Methodology

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Our audit was performed in accordance with the relevant DATA Act guidance and policies issued by GAO, OMB, and CIGIE, including the CIGIE FAEC *Inspectors General Guide to Compliance under the DATA Act*, dated December 4, 2020. We conducted our fieldwork from May 4, 2021 through October 20, 2021.

To accomplish our objectives, we:

- obtained and documented our understanding of any regulatory criteria related to FTC’s responsibilities to report financial and award data under the DATA Act;
- assessed internal controls over financial reporting for the DATA Act;
- reviewed and reconciled the FY 2021 Q1 summary-level data submitted by FTC for publication on USAspending.gov;

- assessed FTC’s implementation and use of the 59 data elements/standards established by OMB and Treasury; and
- assessed the completeness, accuracy, timeliness, and quality of the financial and award data sampled; this included testing FTC’s submission of Files A through D2.

To test FTC’s DATA Act submission of Files A through D2, we:

- reviewed FTCC’s certification and submission process;
- determined the timeliness of FTC’s submission;
- determined completeness of summary level data for Files A and B;
- determined whether File C is complete and suitable for sampling;
- selected and examined a statistical sample of 83 records from valid records of 124 records reported in FTC’s FY 2021 Q1 certified spending data reported in File C;
- tested detailed record-level linkages for Files C and D1;
- tested detailed record-level data elements for Files C and D1 for completeness, accuracy, timeliness, and quality; and analyzed results.

We tested the population of 83 FTC’s valid records. FTC had a total population of 478 records, 349 record was eliminated for zero balance obligations.

In relation to the Federal Shared Service Provider (FSSP), we:

- Assessed FTC’s DATA Act reporting roles and responsibilities as documented in their service agreement with the FSSP.
- Determined whether any findings could have a significant impact on the FTC’s DATA Act submission.
- Identified corrective actions implemented by the FSSP to address reported deficiencies, if any.
- Determined whether the FSSP SAO and the FTC SAO are coordinating and communicating to ensure that:
 - FSSP has identified and resolved areas of concern brought to their attention by FTC and their IGs based on the prior DATA Act audits/submissions, if any.
 - FSSP continues to engage FTC to collaborate and address potential changes/updates to reporting requirements and DAIMS.
 - FSSP and FTC are tracking FSSP statuses for the need to upgrade systems, and/or implement new processes to comply with updated DATA Act requirements and ensure these responsibilities are reflected in their service agreements.
 - FSSP and FTC have established reporting responsibilities for FSSPs and their customers, and that the DATA Act reporting roles and responsibilities for financial, procurement, and grants, are being established and documented in their service agreement.
 - FSSP, in coordination with FTC are continuing to determine applicable data elements and identify gaps and issues (if applicable).
- Reviewed the most recent FSSP Service Organization Control (SOC) report for control deficiencies related to DATA Act submissions.
- Evaluated the relationship of information systems controls to data reliability.

In assessing FTC's controls, we:

- considered the FTC's risk profile, and documented whether the FTC identified any risks associated with the controls over the DATA Act source systems and reporting;
- obtained and documented our understanding of the design of internal and information system controls as they relate to the extraction of data from the source systems and the reporting of data to the DATA Act Broker.
- determined and documented whether the SAO or designee has provided monthly or quarterly assurance (as applicable) that its agency's internal controls support the reliability and validity of the agency's summary-level and record-level data reported for publication on USAspending.gov.
- assessed and documented whether internal and information system controls as they relate to the extraction of data from the source systems and the reporting of data to the DATA Act Broker have been properly designed and implemented, and are operating effectively to allow the audit team to assess audit risk and design audit procedures.

Appendix II – FY 2021 FTC DATA Act Q1 Quality Scorecard

Federal Trade Commission			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	5.0	5.0	5.0
	Completeness of Summary Level Data (Files A & B)	13.0	13.0	10.0
	Suitability of File C for Sample Selection	13.0	13.0	10.0
	Record-Level Linkages (Files C & D1/D2)	9.0	9.0	7.0
	COVID-19 Outlay Testing Non-Statistical Sample	<i>No COVID-19 Funding</i>		0.0
Statistical	Completeness	14.9	15.0	15.0
	Accuracy	29.4	30.0	30.0
	Timeliness	14.3	15.0	15.0
Quality Score	Excellent	98.58	100.0	100.0

Quality Level		
Range		Level
0.0	69.9	Lower
70.0	84.9	Moderate
85.0	94.9	Higher
95.0	100	Excellent

Appendix III – FY 2021 FTC Computation of the Error Rates

The following table displays the results for errors in data elements by sample record for completeness, accuracy, and timeliness. For each sample record, we tested the applicable data elements, documented the number of errors and computed the error rates (number of errors divided by 45 data elements). We computed the total errors and the average error rates: 0.59% incomplete, 2.06% inaccurate, and 4.77% untimely.

Results of PIID and FAIN Statistical Sample Testing							
Sample Record Number	Total Number DEs	Number Incomplete		Number Inaccurate		Number Untimely	
1	45	0	0.00%	0	0.00%	0	0.00%
2	45	0	0.00%	0	0.00%	0	0.00%
3	45	0	0.00%	2	4.44%	39	86.67%
4	45	1	2.22%	1	2.22%	1	2.22%
5	45	1	2.22%	1	2.22%	1	2.22%
6	45	1	2.22%	3	6.67%	1	2.22%
7	45	1	2.22%	3	6.67%	1	2.22%
8	45	0	0.00%	0	0.00%	0	0.00%
9	45	2	4.44%	2	4.44%	2	4.44%
10	45	0	0.00%	0	0.00%	0	0.00%
11	45	0	0.00%	2	4.44%	0	0.00%
12	45	0	0.00%	1	2.22%	0	0.00%
13	45	0	0.00%	1	2.22%	0	0.00%
14	45	0	0.00%	0	0.00%	0	0.00%
15	45	0	0.00%	0	0.00%	0	0.00%
16	45	0	0.00%	2	4.44%	0	0.00%
17	45	2	4.44%	2	4.44%	2	4.44%
18	45	0	0.00%	0	0.00%	0	0.00%
19	45	0	0.00%	2	4.44%	0	0.00%
20	45	0	0.00%	0	0.00%	0	0.00%
21	45	0	0.00%	0	0.00%	0	0.00%
22	45	0	0.00%	0	0.00%	0	0.00%
23	45	0	0.00%	2	4.44%	0	0.00%
24	45	0	0.00%	3	6.67%	0	0.00%
25	45	0	0.00%	0	0.00%	0	0.00%
26	45	0	0.00%	1	2.22%	0	0.00%
27	45	0	0.00%	0	0.00%	0	0.00%
28	45	0	0.00%	1	2.22%	0	0.00%
29	45	0	0.00%	3	6.67%	0	0.00%
30	45	0	0.00%	0	0.00%	0	0.00%
31	45	0	0.00%	0	0.00%	0	0.00%
32	45	0	0.00%	0	0.00%	0	0.00%

Results of PIID and FAIN Statistical Sample Testing

Sample Record Number	Total Number DEs	Number Incomplete		Number Inaccurate		Number Untimely	
33	45	1	2.22%	1	2.22%	1	2.22%
34	45	0	0.00%	0	0.00%	0	0.00%
35	45	1	2.22%	2	4.44%	1	2.22%
36	45	0	0.00%	1	2.22%	0	0.00%
37	45	1	2.22%	2	4.44%	1	2.22%
38	45	1	2.22%	1	2.22%	1	2.22%
39	45	0	0.00%	0	0.00%	0	0.00%
40	45	0	0.00%	0	0.00%	0	0.00%
41	45	1	2.22%	2	4.44%	1	2.22%
42	45	0	0.00%	0	0.00%	0	0.00%
43	45	1	2.22%	2	4.44%	1	2.22%
44	45	0	0.00%	2	4.44%	0	0.00%
45	45	0	0.00%	0	0.00%	0	0.00%
46	45	0	0.00%	0	0.00%	0	0.00%
47	45	0	0.00%	2	4.44%	39	86.67%
48	45	0	0.00%	0	0.00%	0	0.00%
49	45	0	0.00%	0	0.00%	0	0.00%
50	45	0	0.00%	0	0.00%	0	0.00%
51	45	0	0.00%	4	8.89%	0	0.00%
52	45	0	0.00%	0	0.00%	0	0.00%
53	45	0	0.00%	3	6.67%	0	0.00%
54	45	1	2.22%	1	2.22%	1	2.22%
55	45	0	0.00%	2	4.44%	0	0.00%
56	45	1	2.22%	1	2.22%	1	2.22%
57	45	0	0.00%	0	0.00%	0	0.00%
58	45	1	2.22%	1	2.22%	1	2.22%
59	45	0	0.00%	0	0.00%	39	86.67%
60	45	0	0.00%	0	0.00%	0	0.00%
61	45	0	0.00%	0	0.00%	0	0.00%
62	45	2	4.44%	3	6.67%	2	4.44%
63	45	0	0.00%	2	4.44%	0	0.00%
64	45	0	0.00%	0	0.00%	0	0.00%
65	45	0	0.00%	0	0.00%	0	0.00%
66	45	0	0.00%	1	2.22%	0	0.00%
67	45	0	0.00%	0	0.00%	0	0.00%
68	45	0	0.00%	0	0.00%	0	0.00%
69	45	0	0.00%	0	0.00%	0	0.00%
70	45	0	0.00%	0	0.00%	0	0.00%
71	45	0	0.00%	0	0.00%	0	0.00%

Results of PIID and FAIN Statistical Sample Testing

Sample Record Number	Total Number DEs	Number Incomplete		Number Inaccurate		Number Untimely	
72	45	0	0.00%	2	4.44%	0	0.00%
73	45	1	2.22%	1	2.22%	1	2.22%
74	45	0	0.00%	0	0.00%	0	0.00%
75	45	0	0.00%	0	0.00%	0	0.00%
76	45	0	0.00%	2	4.44%	0	0.00%
77	45	0	0.00%	1	2.22%	0	0.00%
78	45	0	0.00%	0	0.00%	0	0.00%
79	45	0	0.00%	0	0.00%	0	0.00%
80	45	0	0.00%	0	0.00%	0	0.00%
81	45	0	0.00%	3	6.67%	0	0.00%
82	45	0	0.00%	0	0.00%	39	86.67%
83	45	2	4.44%	3	6.67%	2	4.44%
Total Errors		22		77		178	
Error Rate		0.59%		2.06%		4.77%	

Appendix IV – FY 2021 FTC Data Element Analysis

This FY 2021 FTC Data Element Analysis depicts our test results and the associated error rates by data element, as applicable. The analysis includes the results for completeness, accuracy and timeliness in descending order by accuracy error rate percentage (non-projected)².

DAIMS Element No.	Data Element Name	C Completeness	A Accuracy	T Timeliness
6	Legal Entity Congressional District	19.3%	19.3%	24.1%
30	Primary Place of Performance Address	4.8%	4.8%	9.6%
31	Primary Place of Performance Congressional District	2.4%	2.4%	7.2%
1	Awardee/Recipient Legal Entity Name	0.0%	0.0%	4.8%
2	Awardee/Recipient Unique Identifier	0.0%	0.0%	4.8%
3	Ultimate Parent Unique Identifier	0.0%	2.4%	4.8%
4	Ultimate Parent Legal Entity Name	0.0%	0.0%	4.8%
5	Legal Entity Address	0.0%	2.4%	4.8%
7	Legal Entity Country Code	0.0%	0.0%	4.8%
8	Legal Entity Country Name	0.0%	0.0%	4.8%
13	Amount of Award	0.0%	0.0%	4.8%
14	Current Total Value of Award	0.0%	9.6%	4.8%
15	Potential Total Value of Award	0.0%	9.6%	4.8%
16	Award Type	0.0%	1.2%	4.8%
17	NAICS Code	0.0%	0.0%	4.8%
18	NAICS Description	0.0%	0.0%	4.8%
22	Award Description	0.0%	0.0%	4.8%
23	Award Modification / Amendment Number	0.0%	0.0%	4.8%
24	Parent Award ID Number	0.0%	0.0%	4.8%
25	Action Date	0.0%	9.6%	4.8%
26	Period of Performance Start Date	0.0%	22.9%	4.8%
27	Period of Performance Current End Date	0.0%	7.2%	4.8%
28	Period of Performance Potential End Date	0.0%	1.2%	4.8%
29	Ordering Period End Date	0.0%	0.0%	0.0%
32	Primary Place of Performance Country Code	0.0%	0.0%	4.8%
33	Primary Place of Performance Country Name	0.0%	0.0%	4.8%

² For each data element, we divided the number of exceptions by the total sample count for the relevant files to obtain the percentage error rate for that data element.

DAIMS Element No.	Data Element Name	C Completeness	A Accuracy	T Timeliness
34	Award ID Number (PIID/FAIN)	0.0%	0.0%	4.8%
36	Action Type	0.0%	0.0%	4.8%
38	Funding Agency Name	0.0%	0.0%	4.8%
39	Funding Agency Code	0.0%	0.0%	4.8%
40	Funding Sub Tier Agency Name	0.0%	0.0%	4.8%
41	Funding Sub Tier Agency Code	0.0%	0.0%	4.8%
42	Funding Office Name	0.0%	0.0%	4.8%
43	Funding Office Code	0.0%	0.0%	4.8%
44	Awarding Agency Name	0.0%	0.0%	4.8%
45	Awarding Agency Code	0.0%	0.0%	4.8%
46	Awarding Sub Tier Agency Name	0.0%	0.0%	4.8%
47	Awarding Sub Tier Agency Code	0.0%	0.0%	4.8%
48	Awarding Office Name	0.0%	0.0%	4.8%
49	Awarding Office Code	0.0%	0.0%	4.8%
50	Object Class	0.0%	0.0%	0.0%
51	Appropriations Account	0.0%	0.0%	0.0%
53	Obligation	0.0%	0.0%	0.0%
56	Program Activity	0.0%	0.0%	0.0%
54	Unobligated Balance	N/A	N/A	N/A
57	Outlay (Gross Outlay Amount By Award CPE)	N/A	N/A	N/A
163	National Interest Action (No. 58)	N/A	N/A	N/A
430	Disaster Emergency Fund Code (No. 59)	N/A	N/A	N/A

Appendix V – FY 2021 and FY 2019 FTC Comparative Results Table

This table below identifies the error rate by data element from the FY 2021 and FY 2019 audit results. The information is being provided for illustrative purposes only and may not necessarily be indicative of actual percent change based on differences in testing procedures such as population size, sample methodology, quarter tested, file tested, and changes to data definition standards.

FTC Comparative Results for Data Elements Based on Accuracy Error Rates in Descending Order³

DAIMS Element No.	Data Element Name	2021 Error Rate	2019 Error Rate	% Change
26	Period of Performance Start Date	22.9%	2.40%	20.50%
6	Legal Entity Congressional District	19.3%	0%	19.30%
25	Action Date	9.6%	7.30%	2.30%
14	Current Total Value of Award	9.6%	0%	9.60%
15	Potential Total Value of Award	9.6%	0%	9.60%
27	Period of Performance Current End Date	7.2%	4.90%	2.30%
30	Primary Place of Performance Address	4.8%	4.90%	-0.10%
5	Legal Entity Address	2.4%	9.80%	-7.40%
3	Ultimate Parent Unique Identifier	2.4%	7.30%	-4.90%
31	Primary Place of Performance Congressional District	2.4%	2.50%	-0.10%
16	Contract Award Type	1.2%	2.40%	-1.20%
28	Period of Performance Potential End Date	1.2%	2.40%	-1.20%
4	Ultimate Parent Legal Entity Name	0%	7.30%	-7.30%
1	Awardee or Recipient Legal Entity Name	0%	2.40%	-2.40%
2	Awardee or Recipient Unique Identifier	0%	2.40%	-2.40%
32	Primary Place of Performance Country Code	0%	2.40%	-2.40%
33	Primary Place of Performance Country Name	0%	2.40%	-2.40%
7	Legal Entity Country Code	0%	0%	0.00%
8	Legal Entity Country Name	0%	0%	0.00%
11	Federal Action Obligation	0%	0%	0.00%
17	NAICS	0%	0%	0.00%
18	NAICS Description	0%	0%	0.00%
22	Award Description	0%	0%	0.00%
23	Award Modification Amendment Number	0%	0%	0.00%

³ For each FY and data element, we divided the number of exceptions by the total sample count for the relevant files to obtain the percentage error rate for that data element.

DAIMS Element No.	Data Element Name	2021 Error Rate	2019 Error Rate	% Change
24	Parent Award Id	0%	0%	0.00%
29	Ordering Period End Date	0%	0%	0.00%
34	PIID	0%	0%	0.00%
36	Action Type	0%	0%	0.00%
38	Funding Agency Name	0%	0%	0.00%
39	Funding Agency Code	0%	0%	0.00%
40	Funding Sub Tier Agency Name	0%	0%	0.00%
41	Funding Sub Tier Agency Code	0%	0%	0.00%
42	Funding Office Name	0%	0%	0.00%
43	Funding Office Code	0%	0%	0.00%
44	Awarding Agency Name	0%	0%	0.00%
45	Awarding Agency Code	0%	0%	0.00%
46	Awarding Sub Tier Agency Name	0%	0%	0.00%
47	Awarding Sub Tier Agency Code	0%	0%	0.00%
48	Awarding Office Name	0%	0%	0.00%
49	Awarding Office Code	0%	0%	0.00%
50	Object Class	0%	0%	0.00%
51	Appropriations Account	0%	0%	0.00%
53	Obligation	0%	0%	0.00%
56	Program Activity	0%	0%	0.00%
54	Unobligated Balance	N/A	N/A	N/A
57	Outlay	N/A	N/A	N/A
163	National Interest Action (No. 58)	N/A	N/A	N/A
430	Disaster Emergency Fund Code (No. 59)	N/A	N/A	N/A

Appendix VI – 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

1717 H Street, NW, Suite 825, Washington, DC 20006

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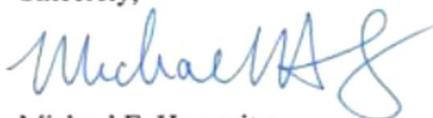
intent of the oversight provisions in the DATA Act and provide useful reports for the public, the Congress, the Executive Branch, and others.

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 VII – FTC Management’s Response



UNITED STATES OF AMERICA
Federal Trade Commission
WASHINGTON, D.C. 20580

Financial Management Office

November 8th, 2021

To: Andrew Katsaros
Inspector General

From: David Rebich
Chief Financial Officer

DAVID
REBICH

Digitally signed by DAVID
REBICH
Date: 2021.11.08 08:51:36
-05'00'

Subject: Management’s Response to the FY 2021 DATA Act Audit report

Management has reviewed the Office of the Inspector General’s (OIG’s) Final Report, *Independent Evaluation of the Federal Trade Commission’s Compliance with the Digital Accountability and Transparency Act of 2014 Submission Requirements for Fiscal Year 2021*. I want to express our appreciation to the OIG and the independent auditor for their professionalism and work ethic shown during this engagement.

The OIG reviewed the FTC’s FY2021 first quarter financial and award data for the quarter that ended December 31, 2020. The OIG found that the FTC reported the data in accordance with OMB and Treasury standards in all material respects. Based on the DATA Act quality scorecard, the FTC scored a 98.58 out of 100, which is a quality rating of Excellent. While we received an Excellent rating, not all data complied with the DATA Act’s requirements for timeliness and accuracy. Based on these findings, the OIG recommended the FTC implement internal controls and update policies and procedures to improve the timeliness of the information submitted for DATA Act reporting.

The FTC concurs with these findings and has established corrective action plans that will improve our DATA Act internal control procedures and processes as recommend by the OIG.

Cc:
David Robbins
Jen Howard

Appendix VIII – Glossary of Abbreviations and Acronyms

CIGIE	The Council of the Inspectors General on Integrity and Efficiency
COVID-19	Coronavirus Disease 2019
DAIMS	DATA Act Information Model Schema
DATA Act	The Digital Accountability and Transparency Act of 2014
Data elements	Data definition standards
DE	Data Elements
FABS	Financial Assistance Broker Submission
FAEC	Federal Audit Executive Council
FAR	Federal Acquisition Regulations
FFATA	Federal Funding Accountability and Transparency Act of 2006
FPDS-NG	Federal Procurement Data System - Next Generation
FSRS	Subaward Reporting Systems
FSSP	Federal Shared Services Provider
FY	Fiscal Year
GAO	Government Accountability Office
GTAS	Government-wide Treasury Account Symbol Adjusted Trial Balance System
IDD	Interface Definition Document
NAICS	North American Industry Classification System
OFF	Oracle Federal Financial
OIG	Office of Inspector General
OMB	Office of Management and Budget
OMB Circular No. A-11	OMB Circular No. A-11, Preparation, Submission and Execution of the Budget
PIID	Procurement Instrument Identifier
RSS	Reporting Submission Specification
SAM	System for Award Management
SAO	Senior Accountable Official
SF-133	Standard Form - 133 Report on Budget Execution and Budgetary Resources
SF-1449	Standard Form - 1449 Solicitation/Contract/Order For Commercial
SOC	Service Organization Control
TAS	Treasury Account Symbols
Treasury	The United States Department of the Treasury
URI	Unique Record Identifier