



National Endowment for the Arts

**Report on the
National Endowment for the Arts'
Compliance with the
Digital Accountability Transparency Act of 2014
for Fourth Quarter, Fiscal Year 2020**

October 29, 2021





October 29, 2021

Ann Eilers
Acting Chairman
National Endowment for the Arts
400 7th St SW,
Washington, DC 20506

Dear Ms. Eilers:

Williams, Adley & Company-DC, LLP (Williams Adley) conducted a performance audit of the National Endowment for the Arts' (NEA) Compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act)¹ for the Fourth Quarter of Fiscal Year (FY) 2020. This report presents the results of the audit.

Our audit objectives were to assess (1) the completeness, timeliness, quality, and accuracy of FY 2020, Fourth Quarter, financial and payment information² submitted for publication on USAspending.gov, and (2) the NEA's implementation and use of the Government-wide financial data standards established by the OMB and the Department of Treasury (Treasury). This report is for the purpose of concluding on the audit objectives described above. Accordingly, this report is not suitable for any other purpose. It is intended for the information and use of NEA's management, the Office of Inspector General, and the U.S. Congress, and is made available to the public.

Our audit was conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Federal Audit Executive Council (FAEC) Inspectors General Guide to Compliance Under the DATA Act*, as revised on December 4, 2020 (CIGIE DATA Act Guide) and applicable U.S. generally accepted government auditing standards. Those standards require that we conduct sufficient testing to obtain reasonable assurance that evidence is sufficient and appropriate to support our findings and conclusions in relation to the audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit found that the NEA's FY 2020, Fourth Quarter submission was complete, timely, accurate, and of excellent quality. Additionally, we found that NEA has properly implemented and used the government-wide data standards to successfully submit data to the Treasury's DATA Act Broker.

We appreciate having the opportunity to conduct this audit. Should you have any questions or need further assistance, please contact Leah Southers, Principal, at (202) 371-1397.

Sincerely,

A handwritten signature in black ink that reads "Williams, Adley & Company-DC, LLP".

Washington, District of Columbia

¹ Public Law 113-101 (May 9, 2014).

² In this report, financial and payment information will be referred to as financial and award data or spending data.

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RESULTS IN BRIEF

Overall, the National Endowment for the Arts (NEA) reported excellent quality data submitted in Fiscal Year (FY) 2020, Fourth Quarter in accordance with the Digital Accountability and Transparency Act of 2014 (DATA Act)³. NEA's Senior Accountable Official (SAO)⁴ submitted and certified the FY 2020, Fourth Quarter submissions timely into the DATA Act Broker (the Broker)⁵ for publication on USAspending.gov and the NEA's summary and record-level data was accurate, complete, and timely.

To determine the completeness, accuracy, timeliness, and quality of data submitted, we reviewed supporting documentation such as contract documents, financial assistance awards, modifications, and amendments for all procurement and financial assistance awards tested. We tested three attributes: accuracy, completeness, and timeliness⁶. Our test of 190 procurement and financial assistance awards records resulted in a 2.08 percent error rate for accuracy, 0.89 percent error rate for completeness and 0.89 percent error rate for timeliness.⁷ We also tested 45 outlays made in response to the *Coronavirus Disease 2019* (COVID-19) pandemic.

BACKGROUND

The DATA Act was signed into law in May 2014 in an effort to increase the transparency of federal spending data by making it more accessible, searchable, and reliable to taxpayers. The DATA Act expanded on the requirements of the Federal Funding Accountability and Transparency Act of 2006 (FFATA) by requiring Federal agencies to report financial and award data in accordance with Government-wide financial data standards. In May 2015, the OMB and Treasury published 57 data definition standards and required Federal agencies to report financial data in accordance with these standards for DATA Act reporting, beginning January 2017. In April 2020, OMB issued M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019*, which made changes to DATA Act reporting based on whether agencies received COVID-19 supplemental funding. Additionally, OMB published two additional data elements bringing the total to 59 applicable data elements.

These standards ensure consistency across departments and agencies and define the specific data elements agencies must report under the DATA Act. The updates also provide additional transparency over the spending of the funds from the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act)⁸. This information is published in the DATA Act Information Model

³ Public Law 116-136 (March 27, 2020).

⁴ The SAO is a high-level senior official or their designee who is accountable for the quality and objectivity of Federal spending information.

⁵ The DATA Act Broker is a tool that Treasury developed to allow agencies to submit the required data in a standardized format for publication on USAspending.gov.

⁶ Accuracy, completeness, and timeliness are defined in Table 3 of this report.

⁷ See appendix C for error rate by data element.

⁸ Public Law 116-136 (March 27, 2020)

Schema (DAIMS),⁹ which provides agencies an overall view of the hundreds of distinct data elements included in agencies’ DATA Act files. The NEA’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.	Delphi ¹⁰
File B	Program Activity and Object Class	Includes the object class and program activity detail information.	Delphi
File C	Award-Level Financial	Includes the award financial detail information.	Delphi

Source: Prepared by Williams Adley based on Treasury and OMB guidance and testing performed. See appendix H for a list of data elements included in each file.

Table 2: Broker-Generated Files

File Name	Description	Source	
File D1	Award and Awardee Attribute (Procurement Awards)	Contains the award and awardee attributes information for procurement sourced from the Federal Procurement Data System-Next Generation (FPDS-NG). ¹¹	FPDS-NG
File D2	Award and Awardee Attribute (Financial Assistance)	Contains the award and awardee attributes information for financial assistance awards sourced from the Financial Assistance Broker System (FABS). ¹²	FABS
File E	Additional Awardee Attributes	Contains additional awardee attributes information sourced from the System for Award Management (SAM). ¹³	SAM
File F	Sub-award Attributes	Contains the sub-award activities as recorded by the prime awardee from the FFATA Sub-award Reporting System (FSRS). ^{14, 15}	FSRS

Source: Prepared by Williams Adley based on Treasury and OMB guidance and testing performed. See appendix H for a list of data elements included in each file.

⁹ The DAIMS gives an overall view of the hundreds of distinct data elements used to tell the story of how Federal dollars are spent. DAIMS standardizes data elements to link multiple domains across the Federal enterprise so the data can be used to support better decision-making. It includes artifacts that provide technical guidance for Federal agencies about what data to report to Treasury, including data element definitions, the authoritative sources of the data elements, and the submission format.

¹⁰ Delphi is the NEA’s financial system of record. The version of Delphi applicable to the NEA is administered by Federal Aviation Administration Enterprise Service Center (ESC).

¹¹ Federal agencies use FPDS-NG to report all contract actions, including modifications, using appropriated funds for contracts whose estimated value is at or above \$10,000. The General Services Administration (GSA) administers FPDS-NG.

¹² FABS is the portal Federal agencies use, and Treasury’s Program Management Office administers, to upload financial assistance data.

¹³ SAM is the primary database in which those wanting to do business with the Federal government must maintain an active registration unless exempt. SAM is administered by GSA.

¹⁴ FSRS provides data on first-tier sub-awards as reported by the prime grantee and contract award recipients (awardees). GSA administers FSRS.

¹⁵ Files E and F data remains the responsibility of the awardee in accordance with terms and conditions of Federal agreements; and the quality of this data remains the legal responsibility of the recipient. The SAO is not responsible for certifying the quality of Files E and F data reported by awardees, but is 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, timeliness, quality, and accuracy of the data in Files E and F.

Files A through C are generated by the NEA’s federal shared service provider,¹⁶ ESC, whereas File D1 is generated from FPDS-NG, File D2 is generated from FABS, File E is generated from SAM, and File F is generated from FSRS. The Broker extracts the NEA’s information from these systems and generates warnings and errors based on Broker-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 SAO. The SAO is a high-level senior official or their designee who are 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 policymakers.

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.

To improve accountability, the DATA Act also requires each Federal agency’s Inspectors General (IG) to assess a statistically valid sample of the spending data submitted by its agency. During each mandated audit, each IG is required to assess the completeness, accuracy, timeliness, and quality of the data sampled, as well as the implementation and use of data standards by the Federal agency. The IGs are required to submit to Congress, and make publicly available, a report of the results of each assessment in November 2017, 2019, and 2021.¹⁷ This report is the final mandated audit report of the series.

On May 6, 2020, Treasury’s Program Management Office and OMB released the DAIMS Version 2.0. The DAIMS Version 2.0, which includes the Reporting Submission Specification¹⁸ and the

¹⁶ 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 Customer Agencies to focus resources on their primary mission.

¹⁷ CIGIE identified a timing anomaly with the oversight requirements contained in the DATA Act. That is, the first IG reports were due to Congress in 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 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 OIG 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 CIGIE Anomaly Letter in appendix B.

¹⁸ The Reporting Submission Specification document lists data elements, provides metadata, and gives federal agency staff instructions on how to submit content in the appropriate file format.

Interface Definition Document,¹⁹ provides the DATA Act flow of information from agency internal financial systems, external award reporting systems, and the sources of this data for publication on USAspending.gov.

RESULTS OF AUDIT

As described in further detail below, the information submitted for inclusion in USAspending.gov for FY 2020, Fourth Quarter, was complete, accurate, timely, and of excellent quality.

Internal Control over Source Systems

The NEA uses the ESC's Delphi system as its source system for processing and recording procurement and financial assistance data and for generating its DATA Act submission. We performed procedures to obtain an understanding of controls over the source system, as they relate to its FY 2020, Fourth Quarter DATA Act submission. Those procedures consisted of:

- Gaining an understanding of the source system used for recording procurement and financial assistance transactions and reporting under the DATA Act.
- Reviewing ESC's Statement of Standards for Attestation Engagements Number 18, System and Organization Controls (SOC) 1, Type 2 report²⁰ and determining whether any issues were noted that could have an impact on the completeness, accuracy, timeliness, or quality of the DATA Act submission.
- Obtaining an understanding of complementary user entity controls²¹ required by the SOC report and implemented by the NEA to determine whether gaps exist that might impact the completeness, accuracy, timeliness, or quality of the DATA Act submission.
- Reviewing the NEA's FY 2020 Financial Statements to identify findings that could affect the reliability of the source system or data produced from it.

Internal Control over DATA Act Submission

We obtained an understanding of internal control designed and implemented by the NEA as it relates to its FY 2020, Fourth Quarter DATA Act submission. The NEA relies on a federal shared

¹⁹ The Interface Definition Document contains a listing of the data elements with supporting metadata that explain what data will be pulled from Government-wide systems for procurement and sub-awards and from the DATA Act Broker itself for financial assistance.

²⁰ SOC 1 reports are reports specifically intended to meet the needs of entities that use service organizations (user entities) and the auditors of the user entities' financial statements (user auditors), in evaluating the effect of the controls at the service organization on the user entities' financial statements. SOC 1, Type 2 reports report on the fairness of the presentation of management's description of the service organization's system and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives included in the description throughout a specified period.

²¹ Controls that management of the service organization assumes, in the design of its service, will be implemented by user entities and are necessary to achieve the control objectives stated in management's description of the service organization's system.

service provider, ESC, to perform key functions related to DATA Act file submission and certification.

We reviewed the NEA standard operating procedures to obtain an understanding of its process for reconciliation, validation, and certification of FY 2020, Fourth Quarter spending data submitted for publication in USAspending.gov. ESC generates Files A, B, and C from Delphi and performs various reconciliations between the DATA Act submission files. ESC researches causes for discrepancies and documents these explanations. ESC then uploads the files into the Broker. The NEA is then responsible for certifying the data.

We also requested the NEA's DQP and noted that it contained all the elements required by OMB Circular A-123, Appendix A.

Results of Work Performed Related to Federal Shared Service Providers

Federal shared services are arrangements under which one agency (the provider) provides information technology, human resources, financial, or other services to other departments, agencies, and bureaus (the customers). As discussed above, the NEA's shared service provider for various financial services, including DATA Act reporting is ESC. We reviewed ESC's 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 the NEA's DATA Act submission. The SOC report did not contain any findings that affect the NEA's ability to submit accurate, complete, and timely data for publication on USAspending.gov.

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

Non-Statistical Testing Results

We performed various non-statistical procedures to determine the timeliness and completeness of the FY 2020, Fourth Quarter data submitted for publication in USAspending.gov. The results of our non-statistical testing are described below.

Timeliness of Agency Submission

We evaluated the timeliness of the NEA's DATA Act submission to the Broker. To be considered timely, the DATA Act submission had to be certified by the SAO within 45 days of the end of the period. The NEA's Chief Financial Officer serves as the agency's SAO, who certified The NEA's fourth quarter monthly files on November 11, 2020, which was within the due dates established by Treasury's Project Management Office. In addition, files were submitted within the 30-day timeframe. The NEA certified that the submission files were complete, timely, of quality, and accurate. Therefore, the NEA's DATA Act submission was timely.

Completeness of Summary-Level Data

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 Standard Form 133 *Report on Budget Execution*; (2) the totals and Treasury Account Symbols (TAS) identified in File A matched File B; and (3) all object class codes from File B matched codes defined in Section 83 of OMB Circular Number A-11.²²

Record-Level Linkages

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 Procurement Instrument Identifier and Parent Award Identifier; and the linkages between File C to File D2 by the Financial Assistance Identification Number or Unique Record Number. All of the TAS, object class, and program activity data elements from File C existed in File B.

We noted that File C linked to File B without exception. We noted a total of 20 discrepancies between Files C and Files D1 and D2.²³ We reviewed the NEA's reconciliation reports and noted that the majority of these discrepancies had been properly researched and either validated as acceptable discrepancies (for instance, items under the micro-purchase threshold, which are not required to be reported) or a plan had been developed to correct the item. Because these discrepancies represent only 1.4 percent of the 1,476 records in the NEA's File C and the majority were properly researched and resolved, we determined that File C and File D1/D2 were properly linked.

Suitability of File C for Sample Selection

The CIGIE DATA Act Guide requires auditors to select 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 the NEA's File C was suitable for sampling, we:

- obtained an understanding of the NEA's process for ensuring File C is complete and Broker warnings have been addressed.
- tested certain linkages between File C and File B, such as Treasury account symbols, object class, and program activity.
- tested Procurement Instrument Identifier linkages between File C and File D1 and Financial Assistance Identification Number or Unique Record Indicator linkages between File C and File D2 to ensure records included in Files D1 and D2 are included in File C and vis-versa.

²² OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget (July 1, 2016); section 83 of OMB Circular No. A-11 can be found at <https://www.whitehouse.gov/wp-content/uploads/2018/06/s83.pdf>.

²³ Discrepancies in this context mean records that exist in File C but not in File D1 or D2, or vis-versa.

Based on our assessment, we determined File C to be suitable for sampling.

COVID-19 Outlay Testing

Pursuant to OMB M-20-11, any Federal agency disbursing COVID-19 related funds must report those funds to OMB monthly. The CIGIE Guide recommends auditors to select a judgmental sample of COVID-19 outlays for testing from the third month in the quarter. We tested a sample of 45 COVID-19 outlays from September 2020 (the last month of the fourth quarter) and tested the Parent Award Identifier, Award Identifier (Procurement Instrument Identifier, Financial Assistance Identification Number, or Unique Record Indicator), object class, appropriations account, program activity, outlay, and Disaster Emergency Fund Code elements for completeness, accuracy, and timeliness. We noted no errors.

Statistical Testing Results

The CIGIE Guide provides specific criteria, based on the results of the agency’s November 2019 DATA Act Audit, to select a sample size of no more than 385 records from File C. The NEA’s FY 2020, Fourth Quarter File C contained 18 procurement and 1,459 financial assistance award records, not including Outlay records, which were tested separately. We tested a statistically-valid random sample of 1 procurement records and 189 financial assistance award record to determine the completeness, accuracy, and timeliness of information submitted for publication in USAspending.gov. We also assessed the NEA’s implementation and use of the government-wide data elements established by OMB and Treasury.

For each record tested, we compared the information in the NEA’s File C and File D1/D2 to the source document (such as contract, modification, financial assistance award, 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: Completeness, Accuracy, and Timeliness 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 D2.
Accuracy	Amounts and other data relating to recorded transactions have been recorded in accordance with the DAIMS’ Reporting Submission Specification, Interface Definition Document, and the online data dictionary; and agree with the original award documentation/contract file.
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 (FFATA, Federal Acquisition Regulations, FPDS-NG, FABS and DAIMS). 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 the contract award was signed. • Financial assistance award data elements in File D2 should be reported within 30 calendar days after award, in accordance with FFATA.

Source: CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act, 12/4/2020, Section 710 (12/4/2020).

Completeness of the Data Elements

The projected error rate for the completeness of the data elements is 0.89 percent.²⁴

Accuracy of the Data Elements

The projected error rate for the accuracy of the data elements is 2.08 percent.^{25, 26} The majority of these errors relate to the Action Date²⁷ data element. This was due to an update to their accounting system which caused an error in the Delphi Requisition Interface. Management stated this issue has been resolved. Since the NEA's accuracy error rate is very low and overall data quality was excellent, we did not consider this to be a finding.

Timeliness of the Data Elements

The projected error rate for the timeliness of the data elements is 0.89 percent.²⁸

Implementation and Use of the Data Standards

We have evaluated the NEA's implementation of the government-wide financial data standards for award and spending information and determined the agency is using the standards as defined by OMB and Treasury for its award data. We found that the required elements were present in the file and that the record values were presented in accordance with the standards.

Based on the results of our testing, we determine the NEA has properly implemented and used the government-wide data standards to successfully submit award data to the Treasury's DATA Act Broker.

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 CIGIE²⁹. Using the quality scorecard provided by CIGIE, scores are calculated for an overall total number of points. The following table provides the range of total points in determining the quality of the data.

²⁴ Based on a 95 percent confidence level, the projected error rate for the completeness of the data elements is between 0 and 5.89 percent.

²⁵ Based on a 95 percent confidence level, the projected error rate for the accuracy of the data elements is between 0 and 7.08 percent.

²⁶ The accuracy error rate includes certain errors not attributable to NEA. Per the CIGIE guide, these errors are required to be included in the total error rate, regardless of responsibility. See appendix F for a list of errors noted that were not attributable to NEA.

²⁷ The DAIMS defines "Action Date" (Data Element 25) as "The date the action being reported was issued / signed by the Government or a binding agreement was reached." See Appendix G for list of data element definitions.

²⁸ Based on a 95 percent confidence level, the projected error rate for the timeliness of the data elements is between 0 and 5.89 percent.

²⁹ CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act, 12/4/2020, Appendix 7 – Quality Scorecard Instructions

Table 4: Data Quality Levels

Range		Quality Level
0	69.999	Lower
70	84.999	Moderate
85	94.999	Higher
95	100	Excellent

Source: CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act, 12/4/2020, Section 820.05 (12/4/2020).

Based on the results of our statistical and non-statistical testing for the NEA's data for FY 2020 fourth quarter, the NEA scored 99.07 points, which is a quality rating of Excellent as shown in appendix I.

Conclusion

We conclude that, overall, the NEA's FY 2020, Fourth Quarter submission for publication on USAspending.gov was timely, accurate, complete, and the data was of *Excellent* quality.

OTHER CONSIDERATIONS

Testing Limitations for Data Reported in File E and F

File E of the DAIMS contains additional awardee attribute information the Treasury DATA Act Broker software extracts from SAM. File F contains sub-award attribute information the Broker software extracts from the FFATA Subaward Reporting System. 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 SAOs 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, timeliness, quality, and accuracy of the data extracted from SAM and the FFATA Subaward Reporting System via the Treasury Broker software system.

AGENCY COMMENTS

Management provided written comments to this report in appendix J.

APPENDIX A - OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of this audit are to assess (1) the completeness, timeliness, quality, and accuracy of Fiscal Year (FY) 2020, Fourth Quarter, financial and payment information submitted for publication on USAspending.gov and (2) the National Endowment for the Arts (NEA) implementation and use of the Government-wide financial data standards established by Office of Management and Budget (OMB) and the Department of Treasury (Treasury).

To achieve these objectives, we reviewed documented processes and met with National Endowment for the Arts management to obtain an understanding of processes and internal control related to the preparation and certification of the FY 2020, Fourth Quarter Digital Accountability and Transparency Act of 2014 (DATA Act) submission. We also assessed 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. We also reviewed Service Organization Controls (SOC) reports over source systems to determine findings that could significantly impact the NEA's DATA Act submission.

We tested a sample of certified spending data included in the NEA's certified File C (award level transactions) to determine whether the NEA's DATA Act award data was complete, timely, and accurate.

We conducted our performance audit from April 5, 2021, to October 29, 2021, in accordance with *Government Auditing Standards*, 2018 Revision, Technical Update April 2021. 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.

The scope of this audit was FY 2020, Fourth Quarter financial and award data submitted by the NEA for publication on USAspending.gov, and any applicable procedures, certifications, documentation, and controls to achieve this process.

APPENDIX B – ANOMALY LETTER

Council of the Inspectors General on Integrity and Efficiency's Digital Accountability and Transparency Act of 2014 Anomaly Letter Submitted to the Senate Committee on Homeland Security and Government Affairs and the House Committee on Oversight and Government Reform.



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 C – NATIONAL ENDOWMENT FOR THE ARTS’ RESULTS FOR THE DATA ELEMENTS

The table below summarizes the results of our data element testing. Results are sorted in descending order by accuracy error rate (the data element with highest accuracy error rate is listed first). This table is based on the results of our testing of 190 procurement and financial assistance records submitted in the NEA’s Fiscal Year 2020, Fourth Quarter Digital Accountability and Transparency Act of 2014 submission.

Table 5: Results for the Data Elements – Procurement Awards

National Endowment for the Arts Results for Data Elements – Procurement Awards in Descending Order by Accuracy Error Rate					
Accuracy (A), Completeness (C), Timeliness (T)					
Data Element No.	File	Data Element Name	Error Rate		
			A	C	T
DE 24	C	Parent Award ID Number	n/a	n/a	n/a
DE 34	C	Award ID Number (PIID)	0%	0%	0%
DE 50	C	Object Class	0%	0%	0%
DE 51	C	Appropriations Account	0%	0%	0%
DE 53	C	Obligation	0%	0%	0%
DE 56	C	Program Activity	0%	0%	0%
DE 430	C	Disaster Emergency Fund Code	0%	0%	0%
DE 1	D1	Awardee/Recipient Legal Entity Name	0%	0%	0%
DE 2	D1	Awardee/Recipient Unique Identifier	0%	0%	0%
DE 3	D1	Ultimate Parent Unique Identifier	0%	0%	0%
DE 4	D1	Ultimate Parent Legal Entity Name	0%	0%	0%
DE 5	D1	Legal Entity Address	0%	0%	0%
DE 6	D1	Legal Entity Congressional District	0%	0%	0%
DE 7	D1	Legal Entity Country Code	0%	0%	0%
DE 8	D1	Legal Entity Country Name	0%	0%	0%
DE 13	D1	Federal Action Obligation	0%	0%	0%
DE 14	D1	Current Total Value of Award	0%	0%	0%
DE 15	D1	Potential Total Value of Award	0%	0%	0%
DE 16	D1	Award Type	0%	0%	0%
DE 17	D1	NAICS Code	0%	0%	0%
DE 18	D1	NAICS Description	0%	0%	0%
DE 22	D1	Award Description	0%	0%	0%
DE 23	D1	Award Modification / Amendment Number	0%	0%	0%
DE 24	D1	Parent Award ID Number	n/a	n/a	n/a
DE 25	D1	Action Date	0%	0%	0%
DE 26	D1	Period of Performance Start Date	0%	0%	0%
DE 27	D1	Period of Performance Current End Date	0%	0%	0%

APPENDIX C – NATIONAL ENDOWMENT FOR THE ARTS’ RESULTS FOR THE DATA ELEMENTS

National Endowment for the Arts Results for Data Elements – Procurement Awards in Descending Order by Accuracy Error Rate					
Accuracy (A), Completeness (C), Timeliness (T)					
DE 28	D1	Period of Performance Potential End Date	0%	0%	0%
DE 29	D1	Ordering Period End Date	n/a	n/a	n/a
DE 30	D1	Primary Place of Performance Address	0%	0%	0%
DE 31	D1	Primary Place of Performance Congressional District	0%	0%	0%
DE 32	D1	Primary Place of Performance Country Code	0%	0%	0%
DE 33	D1	Primary Place of Performance Country Name	0%	0%	0%
DE 34	D1	Award ID Number	0%	0%	0%
DE 36	D1	Action Type	0%	0%	0%
DE 38	D1	Funding Agency Name	0%	0%	0%
DE 39	D1	Funding Agency Code	0%	0%	0%
DE 40	D1	Funding Sub Tier Agency Name	0%	0%	0%
DE 41	D1	Funding Sub Tier Agency Code	0%	0%	0%
DE 42	D1	Funding Office Name	0%	0%	0%
DE 43	D1	Funding Office Code	0%	0%	0%
DE 44	D1	Awarding Agency Name	0%	0%	0%
DE 45	D1	Awarding Agency Code	0%	0%	0%
DE 46	D1	Awarding Sub Tier Agency Name	0%	0%	0%
DE 47	D1	Awarding Sub Tier Agency Code	0%	0%	0%
DE 48	D1	Awarding Office Name	0%	0%	0%
DE 49	D1	Awarding Office Code	0%	0%	0%
DE 163	D1	National Interest Action	0%	0%	0%

Source: Auditor generated based on results of testing

APPENDIX C – NATIONAL ENDOWMENT FOR THE ARTS’ RESULTS FOR THE DATA ELEMENTS

Table 6: Results for the Data Elements – Financial Assistance Awards

National Endowment for the Arts Results for Data Elements – Financial Assistance in Descending Order by Accuracy Error Rate					
Accuracy (A), Completeness (C), Timeliness (T)					
Data Element No.	File	Data Element Name	Error Rate		
			A	C	T
DE 25	D2	Action Date	44%	1%	1%
DE 23	D2	Award Modification / Amendment Number	33%	0%	0%
DE 36	D2	Action Type	33%	0%	0%
DE 5	D2	Legal Entity Address	4%	1%	1%
DE 6	D2	Legal Entity Congressional District	3%	1%	1%
DE 2	D2	Awardee/ Recipient Unique Identifier	2%	1%	1%
DE 1	D2	Awardee/ Recipient Legal Entity Name	2%	1%	1%
DE 11	D2	Amount of Award	1%	1%	1%
DE 13	D2	Federal Action Obligation	1%	1%	1%
DE 16	D2	Award Type	1%	1%	1%
DE 19	D2	CFDA Number	1%	1%	1%
DE 20	D2	CFDA Title	1%	1%	1%
DE 22	D2	Award Description	1%	1%	1%
DE 26	D2	Period of Performance Start Date	1%	1%	1%
DE 27	D2	Period of Performance Current End Date	1%	1%	1%
DE 30	D2	Primary Place of Performance Address	1%	1%	1%
DE 31	D2	Primary Place of Performance Congressional District	1%	1%	1%
DE 32	D2	Primary Place of Performance Country Code	1%	1%	1%
DE 33	D2	Primary Place of Performance Country Name	1%	1%	1%
DE 34	D2	Award ID Number	1%	1%	1%
DE 35	D2	Record Type	1%	1%	1%
DE 37	D2	Business Types	1%	1%	1%
DE 38	D2	Funding Agency Name	1%	1%	1%
DE 39	D2	Funding Agency Code	1%	1%	1%
DE 40	D2	Funding Sub Tier Agency Name	1%	1%	1%
DE 41	D2	Funding Sub Tier Agency Code	1%	1%	1%
DE 42	D2	Funding Office Name	1%	1%	1%
DE 43	D2	Funding Office Code	1%	1%	1%
DE 44	D2	Awarding Agency Name	1%	1%	1%
DE 45	D2	Awarding Agency Code	1%	1%	1%
DE 46	D2	Awarding Sub Tier Agency Name	1%	1%	1%
DE 47	D2	Awarding Sub Tier Agency Code	1%	1%	1%
DE 48	D2	Awarding Office Name	1%	1%	1%
DE 49	D2	Awarding Office Code	1%	1%	1%
DE 7	D2	Legal Entity Country Code	1%	1%	1%

APPENDIX C – NATIONAL ENDOWMENT FOR THE ARTS’ RESULTS FOR THE DATA ELEMENTS

National Endowment for the Arts Results for Data Elements – Financial Assistance <i>in Descending Order by Accuracy Error Rate</i>					
Accuracy (A), Completeness (C), Timeliness (T)					
DE 8	D2	Legal Entity Country Name	1%	1%	1%
DE 3	D2	Ultimate Parent Unique Identifier	1%	0%	0%
DE 53	C	Obligation	0%	0%	0%
DE 34	C	Award ID Number (FAIN)	0%	0%	0%
DE 430	C	Disaster Emergency Fund Code	0%	0%	0%
DE 50	C	Object Class	0%	0%	0%
DE 51	C	Appropriations Account	0%	0%	0%
DE 56	C	Program Activity	0%	0%	0%
DE 12	D2	Non-Federal Funding Amount	0%	0%	0%
DE 4	D2	Ultimate Parent Legal Entity Name	0%	0%	0%

Source: Auditor generated based on results of testing

APPENDIX D – COMPARATIVE RESULTS TABLE

DAIMS Element #	File	Data Element Name <i>Procurement Awards</i>	2020 Q4	2019 Q1	% Change
DE 24	C	Parent Award ID Number	n/a	0%	n/a
DE 34	C	Award ID Number (PIID)	0%	0%	0%
DE 50	C	Object Class	0%	0%	0%
DE 51	C	Appropriations Account	0%	0%	0%
DE 53	C	Obligation	0%	0%	0%
DE 56	C	Program Activity	0%	0%	0%
DE 430	C	Disaster Emergency Fund Code	0%	n/a	n/a
DE 1	D1	Awardee/Recipient Legal Entity Name	0%	0%	0%
DE 2	D1	Awardee/Recipient Unique Identifier	0%	0%	0%
DE 3	D1	Ultimate Parent Unique Identifier	0%	0%	0%
DE 4	D1	Ultimate Parent Legal Entity Name	0%	0%	0%
DE 5	D1	Legal Entity Address	0%	0%	0%
DE 6	D1	Legal Entity Congressional District	0%	0%	0%
DE 7	D1	Legal Entity Country Code	0%	0%	0%
DE 8	D1	Legal Entity Country Name	0%	0%	0%
DE 13	D1	Federal Action Obligation	0%	0%	0%
DE 14	D1	Current Total Value of Award	0%	29%	29%
DE 15	D1	Potential Total Value of Award	0%	29%	29%
DE 16	D1	Award Type	0%	0%	0%
DE 17	D1	NAICS Code	0%	0%	0%
DE 18	D1	NAICS Description	0%	0%	0%
DE 22	D1	Award Description	0%	0%	0%
DE 23	D1	Award Modification / Amendment Number	0%	0%	0%
DE 24	D1	Parent Award ID Number	n/a	0%	n/a
DE 25	D1	Action Date	0%	0%	0%
DE 26	D1	Period of Performance Start Date	0%	0%	0%
DE 27	D1	Period of Performance Current End Date	0%	14%	14%
DE 28	D1	Period of Performance Potential End Date	0%	0%	0%
DE 29	D1	Ordering Period End Date	n/a	0%	n/a
DE 30	D1	Primary Place of Performance Address	0%	0%	0%
DE 31	D1	Primary Place of Performance Congressional District	0%	0%	0%
DE 32	D1	Primary Place of Performance Country Code	0%	0%	0%
DE 33	D1	Primary Place of Performance Country Name	0%	0%	0%
DE 34	D1	Award ID Number	0%	0%	0%
DE 36	D1	Action Type	0%	0%	0%
DE 38	D1	Funding Agency Name	0%	0%	0%
DE 39	D1	Funding Agency Code	0%	0%	0%

APPENDIX D – COMPARATIVE RESULTS TABLE

DAIMS Element #	File	Data Element Name <i>Procurement Awards</i>	2020 Q4	2019 Q1	% Change
DE 40	D1	Funding Sub Tier Agency Name	0%	0%	0%
DE 41	D1	Funding Sub Tier Agency Code	0%	0%	0%
DE 42	D1	Funding Office Name	0%	0%	0%
DE 43	D1	Funding Office Code	0%	0%	0%
DE 44	D1	Awarding Agency Name	0%	0%	0%
DE 45	D1	Awarding Agency Code	0%	0%	0%
DE 46	D1	Awarding Sub Tier Agency Name	0%	0%	0%
DE 47	D1	Awarding Sub Tier Agency Code	0%	0%	0%
DE 48	D1	Awarding Office Name	0%	0%	0%
DE 49	D1	Awarding Office Code	0%	0%	0%
DE 163	D1	National Interest Action	0%	n/a	n/a

Source: Auditor generated based on results of testing and results from NEA's FY 2019 DATA Act.

APPENDIX D – COMPARATIVE RESULTS TABLE

DAIMS Element #	File	Data Element Name <i>Financial Assistance Awards</i>	2020 Q4	2019 Q1	% Change
25	File D2	Action Date	44%	3%	41%
23	File D2	Award Modification / Amendment Number	33%	100%	-67%
36	File D2	Action Type	33%	3%	30%
5	File D2	Legal Entity Address	4%	3%	1%
6	File D2	Legal Entity Congressional District	3%	5%	-2%
2	File D2	Awardee/ Recipient Unique Identifier	2%	4%	-2%
1	File D2	Awardee/ Recipient Legal Entity Name	2%	4%	-2%
11	File D2	Amount of Award	1%	3%	-2%
13	File D2	Federal Action Obligation	1%	3%	-2%
16	File D2	Award Type	1%	3%	-2%
19	File D2	CFDA Number	1%	3%	-2%
20	File D2	CFDA Title	1%	3%	-2%
22	File D2	Award Description	1%	3%	-2%
26	File D2	Period of Performance Start Date	1%	1%	0%
27	File D2	Period of Performance Current End Date	1%	1%	0%
30	File D2	Primary Place of Performance Address	1%	3%	-2%
31	File D2	Primary Place of Performance Congressional District	1%	5%	-4%
32	File D2	Primary Place of Performance Country Code	1%	3%	-2%
33	File D2	Primary Place of Performance Country Name	1%	3%	-2%
34	File D2	Award ID Number	1%	3%	-2%
35	File D2	Record Type	1%	3%	-2%
37	File D2	Business Types	1%	3%	-2%
38	File D2	Funding Agency Name	1%	3%	-2%
39	File D2	Funding Agency Code	1%	3%	-2%
40	File D2	Funding Sub Tier Agency Name	1%	3%	-2%
41	File D2	Funding Sub Tier Agency Code	1%	n/a	n/a
42	File D2	Funding Office Name	1%	3%	-2%
43	File D2	Funding Office Code	1%	n/a	n/a
44	File D2	Awarding Agency Name	1%	3%	-2%
45	File D2	Awarding Agency Code	1%	3%	-2%
46	File D2	Awarding Sub Tier Agency Name	1%	3%	-2%
47	File D2	Awarding Sub Tier Agency Code	1%	3%	-2%
48	File D2	Awarding Office Name	1%	3%	-2%
49	File D2	Awarding Office Code	1%	n/a	n/a
7	File D2	Legal Entity Country Code	1%	3%	-2%
8	File D2	Legal Entity Country Name	1%	3%	-2%
3	File D2	Ultimate Parent Unique Identifier	1%	11%	-10%
53	File C	Obligation	0%	0%	0%
34	File C	Award ID Number (FAIN)	0%	0%	0%
430	File C	Disaster Emergency Fund Code	0%	n/a	n/a

APPENDIX D – COMPARATIVE RESULTS TABLE

DAIMS Element #	File	Data Element Name <i>Financial Assistance Awards</i>	2020 Q4	2019 Q1	% Change
50	File C	Object Class	0%	0%	0%
51	File C	Appropriations Account	0%	0%	0%
56	File C	Program Activity	0%	0%	0%
12	File D2	Non-Federal Funding Amount	0%	2%	-2%
4	File D2	Ultimate Parent Legal Entity Name	0%	11%	-11%

Source: Auditor generated based on results of testing and results from NEA's FY 2019 DATA Act.

APPENDIX E – ANALYSIS OF THE ACCURACY OF DOLLAR VALUE-RELATED DATA ELEMENTS

Our testing included tests of certain dollar value-related data elements, such as federal action obligation, current total value of award, potential total value of award, and transaction obligation amount. The table below shows the results of the accuracy of the data elements related to dollar value.

Transaction Type	Data Element #	Data Element Name	Accurate	Not Accurate	Not Applicable	Total Tested	Error Rate	Absolute Value of Errors ³⁰
Procurement	DE 11	Federal Action Obligation	1	0	0	1	0%	\$0
Procurement	DE 14	Current Total Value of Award	1	0	0	1	0%	\$0
Procurement	DE 15	Potential Total Value of Award	1	0	0	1	0%	\$0
Procurement	DE 53	Obligation	1	0	0	1	0%	\$0
Financial Assistance	DE 11	Amount of Award	187	2	0	189	0%	\$200,000
Financial Assistance	DE 12	Non-Federal Funding Amount	187	0	2	187	0%	\$0
Financial Assistance	DE 13	Federal Action Obligation	187	2	0	189	0%	\$200,000
Financial Assistance	DE 53	Obligation	189	0	0	189	0%	\$0
		Total:	754	4	2	758		

Source: Auditor generated based on results of testing

³⁰ Absolute Value of Errors is not projectable because the statistical sample test was performed on attributes and not on monetary amounts.

APPENDIX F – ANALYSIS OF ERRORS IN DATA ELEMENTS NOT ATTRIBUTABLE TO THE AGENCY

During our testing we noted errors that were not attributable to the NEA as they were system derived. Each of the errors were caused by inaccurate information stored in the System for Award Management (SAM).

Errors in Data Elements Not Attributable to the Agency		
Data Element (DE)		Attributed to
DE 4	Ultimate Parent Legal Entity Name	Inaccurate Information in SAM
DE 5	Legal Entity Address	Inaccurate Information in SAM
DE 6	Legal Entity Congressional District	Inaccurate Information in SAM

Source: Auditor generated based on results of testing

APPENDIX G – GOVERNMENT-WIDE DATA ELEMENT DEFINITIONS

DE #	Data Element Name	Definition
1	Awardee/Recipient Legal Entity Name	The name of the awardee or recipient that relates to the unique identifier. For U.S. based companies, this name is what the business ordinarily files in formation documents with individual states (when required).
2	Awardee/Recipient Unique Identifier	The unique identification number for an awardee or recipient. Currently the identifier is the 9-digit number assigned by Dun and Bradstreet referred to as the DUNS® number.
3	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.
4	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.
5	Legal Entity Address	Awardee or recipient’s legal business address where the office represented by the Unique Entity Identifier (as registered in the System for Award Management) is located.
6	Legal Entity Congressional District	The congressional district in which the awardee or recipient is located. This is not a required data element for non-U.S. addresses.
7	Legal Entity Country Code	Code for the country in which the awardee or recipient is located, using the International Standard for country codes 3166-1 Alpha-3 Geopolitical Entities, Names, and Codes Profile, minus the codes listed for those territories and possessions of the United States already identified as “states.”
8	Legal Entity Country Name	The name corresponding to the country code.
9	Highly Compensated Officer Name	<p>First Name: The first 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.</p> <p>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.</p> <p>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.</p>

APPENDIX G – GOVERNMENT-WIDE DATA ELEMENT DEFINITIONS

DE #	Data Element Name	Definition
10	Highly Compensated Officer Total Compensation	The cash and noncash dollar value earned by the one of the five most highly compensated “Executives” during the awardee's preceding fiscal year and includes the following (for more information see 17 Code of Federal Regulations (CFR) § 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 compensation which is not tax qualified, and other compensation.
11	Amount of Award	The cumulative amount obligated by the Federal Government for an 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.
12	Non-Federal Funding Amount	The amount of the award funded by non-Federal source(s), in dollars. Program Income (as defined in 2 CFR § 200.80) is not included until such time that Program Income is generated and credited to the agreement.
13	Federal Action Obligation	Amount of Federal government’s obligation, de-obligation, or liability, in dollars, for an award transaction.
14	Current Total Value of Award	For procurement, the total amount obligated to date on a contract, including the base and exercised options.
15	Potential Total Value of Award	For procurement, the total amount that could be obligated on a contract, if the base and all options are exercised.
16	Award Type	The type of award being entered by this transaction. Types of awards include Purchase Orders, Delivery Orders, Blanket Purchase Agreements Calls and Definitive Contracts.
17	North American Industrial Classification System (NAICS) Code	The identifier that represents the NAICS Code assigned to the solicitation and resulting award identifying the industry in which the contract requirements are normally performed.
18	NAICS Description	The title associated with the NAICS Code.
19	Catalog of Federal Domestic Assistance (CFDA) Number	The number assigned to a Federal area of work in the CFDA.
20	CFDA Title	The title of the area of work under which the Federal award was funded in the CFDA.
21	Treasury Account Symbol (TAS)	TAS: The account identification codes assigned by 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 Treasury (Treasury) and the Office of Management and Budget (OMB). (Defined in OMB Circular A-11). Treasury Appropriation Fund Symbol: The components of a TAS – allocation agency, agency, main account, period of availability and

APPENDIX G – GOVERNMENT-WIDE DATA ELEMENT DEFINITIONS

DE #	Data Element Name	Definition
		availability type – that directly correspond to an appropriations account established by Congress. (Defined in OMB Circular A-11).
22	Award Description	A brief description of the purpose of the award.
23	Award Modification / Amendment Number	The identifier of an action being reported that indicates the specific subsequent change to the initial award.
24	Parent Award ID Number	The identifier of the procurement award under which the specific award is issued (such as a Federal Supply Schedule). Term currently applies to procurement actions only.
25	Action Date	The date the action being reported was issued / signed by the Government or a binding agreement was reached.
26	Period of Performance Start Date	The date on which, for the award referred to by the action being reported, awardee effort begins or the award is otherwise effective.
27	Period of Performance Current End Date	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.
28	Period of Performance Potential End Date	For procurement, the date on which, for the award referred to by 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.
29	Ordering Period End Date	For procurement, the date on which, for the award referred to by 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.
30	Primary Place of Performance Address	The name of the city where the predominant performance of the award will be accomplished.
31	Primary Place of Performance Congressional District	U.S. Congressional district where the predominant performance of the award will be accomplished.
32	Primary Place of Performance Country Code	Country code where the predominant performance of the award will be accomplished.

APPENDIX G – GOVERNMENT-WIDE DATA ELEMENT DEFINITIONS

DE #	Data Element Name	Definition
33	Primary Place of Performance Country Name	Name of the country represented by the country code where the predominant performance of the award will be accomplished.
34	Award ID Number	The unique identifier of the specific award being reported.
35	Record Type	Code indicating whether an action is an aggregate record, a non-aggregate record, or a non-aggregate record to an individual recipient.
36	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.
37	Business Types	A collection of indicators of different types of recipients based on socio-economic status and organization / business areas.
38	Funding Agency Name	Name of the department or establishment of the Government that provided the preponderance of the funds for an award and/or individual transactions related to an award.
39	Funding Agency Code	The 3-digit Common Government-wide Accounting Classification agency code of the department or establishment of the Government that provided the preponderance of the funds for an award and/or individual transactions related to an award.
40	Funding Sub Tier Agency Name	Name of the level 2 organization that provided the preponderance of the funds obligated by this transaction.
41	Funding Sub Tier Agency Code	Identifier of the level 2 organization that provided the preponderance of the funds obligated by this transaction.
42	Funding Office Name	Name of the level “n” organization that provided the preponderance of the funds obligated by this transaction.
43	Funding Office Code	Identifier of the level “n” organization that provided the preponderance of the funds obligated by this transaction.
44	Awarding Agency Name	The name associated with a department or establishment of the Government as used in the Treasury Appropriation Fund Symbol (TAFS).
45	Awarding Agency Code	A department or establishment of the Government as used in the TAFS.
46	Awarding Sub Tier Agency Name	Name of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.
47	Awarding Sub Tier Agency Code	Identifier of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.
48	Awarding Office Name	Name of the level n organization that awarded, executed or is otherwise responsible for the transaction.
49	Awarding Office Code	Identifier of the level n organization that awarded, executed or is otherwise responsible for the transaction.
50	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)
51	Appropriations Account	The basic unit of an appropriation generally reflecting each unnumbered 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

APPENDIX G – GOVERNMENT-WIDE DATA ELEMENT DEFINITIONS

DE #	Data Element Name	Definition
		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)
52	Budget Authority Appropriated	A provision of law (not necessarily in an appropriations act) authorizing an 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)
53	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 US Code (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 OMB Circular A11.
54	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 OMB Circular A-11.
55	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)
56	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)

APPENDIX G – GOVERNMENT-WIDE DATA ELEMENT DEFINITIONS

DE #	Data Element Name	Definition
57	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)
163	National Interest Action	A code that represents the national interest for which the contract is created.
430	Disaster Emergency Fund Code	A code used to track appropriations classified as disaster or emergency. (Defined in OMB M-18-08)

Source: Council of the Inspectors General on Integrity and Efficiency Federal Audit Executive Council Inspectors General Guide to Compliance Under the DATA Act, Attachments 1 and 2, unless otherwise noted.

APPENDIX H – GOVERNMENT-WIDE STANDARD FINANCIAL DATA ELEMENTS FILE PRESENCE

#	Data Element (DE) Name	File A	File B	File C	File D1	File D2	File E	File F
DE 1	Awardee/Recipient Legal Entity Name				•	•		
DE 2	Awardee/Recipient Unique Identifier				•	•		
DE 3	Ultimate Parent Unique Identifier				•	•		
DE 4	Ultimate Parent Legal Entity Name				•	•		
DE 5	Legal Entity Address				•	•		
DE 6	Legal Entity Congressional District				•	•		
DE 7	Legal Entity Country Code				•	•		
DE 8	Legal Entity Country Name				•	•		
DE 9	Highly Compensated Officer Name						•	•
DE 10	Highly Compensated Officer Total Compensation						•	•
DE 11	Amount of Award					•		
DE 12	Non-Federal Funding Amount					•		
DE 13	Federal Action Obligation				•	•		
DE 14	Current Total Value of Award				•			
DE 15	Potential Total Value of Award				•			
DE 16	Award Type				•	•		
DE 17	North American Industrial Classification System Code				•			
DE 18	North American Industrial Classification System Description				•			
DE 19	Catalog of Federal Domestic Assistance Number					•		
DE 20	Catalog of Federal Domestic Assistance Title					•		
DE 21	Treasury Account Symbol	Included with Data Element #51						
DE 22	Award Description				•	•		
DE 23	Award Modification / Amendment Number				•	•		
DE 24	Parent Award ID Number			•	•			
DE 25	Action Date				•	•		
DE 26	Period of Performance Start Date				•	•		
DE 27	Period of Performance Current End Date				•	•		
DE 28	Period of Performance Potential End Date				•			
DE 29	Ordering Period End Date				•			
DE 30	Primary Place of Performance Address				•	•		
DE 31	Primary Place of Performance Congressional District				•	•		
DE 32	Primary Place of Performance Country Code				•	•		
DE 33	Primary Place of Performance Country Name				•	•		
DE 34	Award ID Number			•	•	•		
DE 35	Record Type					•		
DE 36	Action Type				•	•		
DE 37	Business Types					•		
DE 38	Funding Agency Name				•	•		

APPENDIX H – GOVERNMENT-WIDE STANDARD FINANCIAL DATA ELEMENTS FILE PRESENCE

#	Data Element (DE) Name	File A	File B	File C	File D1	File D2	File E	File F
DE 39	Funding Agency Code				•	•		
DE 40	Funding Sub Tier Agency Name				•	•		
DE 41	Funding Sub Tier Agency Code				•	•		
DE 42	Funding Office Name				•	•		
DE 43	Funding Office Code				•	•		
DE 44	Awarding Agency Name				•	•		
DE 45	Awarding Agency Code				•	•		
DE 46	Awarding Sub Tier Agency Name				•	•		
DE 47	Awarding Sub Tier Agency Code				•	•		
DE 48	Awarding Office Name				•	•		
DE 49	Awarding Office Code				•	•		
DE 50	Object Class		•	•				
DE 51	Appropriations Account	•	•	•				
DE 52	Budget Authority Appropriated	•						
DE 53	Obligation	•	•	•				
DE 54	Unobligated Balance	•	•	•				
DE 55	Other Budgetary Resources	•						
DE 56	Program Activity		•	•				
DE 57	Outlay	•	•	•				
DE 163	National Interest Action				•			
DE 430	Disaster Emergency Fund Code		•	•				

Source: Council of the Inspectors General on Integrity and Efficiency Federal Audit Executive Council Inspectors General Guide to Compliance Under the DATA Act, Appendix 4.

APPENDIX I – QUALITY SCORECARD

National Endowment for the Arts			Maximum Points Possible
FY 2021 DATA Act Quality Scorecard			With Outlays (COVID-19 Funding)
	Criteria	Score	
Non-Statistical	Timeliness of Agency Submission	5.0	5.0
	Completeness of Summary Level Data (Files A & B)	10.0	10.0
	Suitability of File C for Sample Selection	10.0	10.0
	Record-Level Linkages (Files C & D1/D2)	7.0	7.0
	COVID-19 Outlay Testing Non-Statistical Sample	8.0	8.0
Statistical	Completeness	14.9	15.0
	Accuracy	29.4	30.0
	Timeliness	14.9	15.0
Quality Score	Excellent	99.07	100.0

Source: Auditor generated based on the results of testing using the Council of the Inspectors General on Integrity and Efficiency Federal Audit Executive Council Inspectors General Guide to Compliance Under the DATA Act, Quality Scorecard, Attachment 4.

APPENDIX J – MANAGEMENT RESPONSE



DATE: October 29, 2021

TO: Ron Stith, Inspector General

FROM: James Tunnessen, Acting Deputy Chairman for Management & Budget

SUBJECT: Management's Response to the Independent Auditor's Report on the NEA's Compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) for Fourth Quarter of Fiscal Year (FY) 2020

We reviewed the draft Independent Auditor's Report on the National Endowment for the Arts' (Arts Endowment) FY 2021 DATA Act Audit. The report notes that, based on the results of statistical and non-statistical testing of the NEA's data for FY 2020 fourth quarter, the NEA scored 99.07 points, which is a quality rating of Excellent. I commend the Arts Endowment staff for their strong commitment to ensuring data integrity.

I would like to thank you and your staff as well as Williams, Adley & Company-DC, for their professionalism during the audit.

JAMES TUNNESSEN Digitally signed by JAMES
TUNNESSEN
Date: 2021.10.29 15:07:37 -04'00'

James Tunnessen
Acting Deputy Chairman for Management & Budget

APPENDIX K – ACRONYMS

Broker	Department of Treasury DATA Act Broker
CARES Act	Coronavirus Aid, Relief, and Economic Security Act of 2020
CIGIE	Council of the Inspectors General on Integrity and Efficiency
COVID-19	Coronavirus Disease 2019
DAIMS	DATA Act Information Model Schema
DATA Act	Digital Accountability and Transparency Act of 2014
DE	Data Element
DQP	Data Quality Plan
ESC	Enterprise Service Center
FABS	Financial Assistance Broker System
FAEC	Federal Audit Executive Council
FPDS-NG	Federal Procurement Data System - Next Generation
FFATA	Federal Funding Accountability and Transparency Act of 2006
FSRS	FFATA Sub-award Reporting System
FY	Fiscal Year
GAO	Government Accountability Office
IG	Inspector General
NAICS	North American Industry Classification System
NEA	National Endowment for the Arts
OMB	Office of Management and Budget
SAM	System for Award Management
SAO	Senior Accountable Official
SOC	Service Organization Controls
TAS	Treasury Account Symbol
Treasury	Department of Treasury