



U.S. RAILROAD RETIREMENT BOARD

**OFFICE OF INSPECTOR GENERAL**

# Audit of the RRB's DATA Act Submission for the First Quarter of Fiscal Year 2021

Report No. 22-01

November 5, 2021



## **What RMA Found**

RMA Associates, LLC (RMA) determined that the Railroad Retirement Board (RRB) generally submitted complete, accurate, and excellent quality financial and award data for its first quarter of fiscal year 2021 publication on USASpending.gov. RMA did not identify any issues with the completeness, accuracy, and timeliness of financial assistance awards data. RMA identified exceptions with the timeliness and accuracy of procurement awards where improvements could be made.

RMA determined that the RRB generally implemented and used the government-wide financial data standards established by the Office of Management and Budget (OMB) and the U.S. Department of Treasury (Treasury). However, RMA identified the need to generate File C, Award Financial – Financial Assistance from authoritative data sources. RMA did not make a recommendation because this was a finding in the previous RRB OIG audit (Report No. 20-01, Recommendation No. 11), and the RRB's Bureau of Fiscal Operations has not taken corrective action to address this recommendation.

## **What RMA Recommends**

To address the exceptions with the timeliness and accuracy of procurement awards identified in this audit, RMA made two recommendations to the Office of Administration. Specifically, RMA made one recommendation to address the lack of timeliness in processing procurement awards, and one recommendation to address the accuracy errors in procurement awards.

RRB management concurred with one recommendation and did not concur with one recommendation.

## **What We Did**

The Office of Inspector General (OIG) for the RRB engaged RMA to conduct a performance audit of the RRB's compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act). This audit was conducted in accordance with the performance audit standards established by Generally Accepted Government Auditing Standards. RMA is responsible for the audit report and the conclusions expressed therein. RRB OIG does not express any assurance on the conclusions presented in RMA's audit report.

The audit objectives were to assess the completeness, accuracy, timeliness, and quality of the first quarter fiscal year 2021 financial and award data submitted by the RRB for publication on USASpending.gov; and assess the RRB's implementation and use of the government-wide financial data standards established by OMB and Treasury.

The scope of the audit was the first quarter of fiscal year 2021 financial and award data submitted by the RRB for publication on USASpending.gov, and applicable procedures, certifications, documentation, and controls to achieve this process.



Railroad Retirement Board  
Office of Inspector General

Audit of the RRB's DATA Act Submission for the First  
Quarter of Fiscal Year 2021

**Final Performance Audit Report**

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3 November 2021

RMA Associates, LLC (RMA) conducted a performance audit of the Railroad Retirement Board's (RRB) compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) for the first quarter of fiscal year 2021.

Our audit objectives were to 1) assess the completeness, accuracy, timeliness, and quality of the first quarter fiscal year 2021 financial and award data submitted by the RRB for publication on USASpending.gov; and 2) assess the RRB's implementation and use of the government-wide financial data standards established by the Office of Management and Budget (OMB) and U.S. Department of the Treasury (Treasury).

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

As a result of our audit, we found the following for each objective:

Objective	RMA Assessment
1. Assess the completeness, accuracy, timeliness, and quality of the first quarter fiscal year 2021 financial and award data submitted by the RRB for publication on USASpending.gov.	We determined the RRB generally submitted complete, accurate, and excellent quality financial and award data for its first quarter of fiscal year 2021 publication on USASpending.gov and had generally effective internal controls over its DATA Act submission. We did not identify any issues with the completeness, accuracy, and timeliness of financial assistance awards data. We identified exceptions with the timeliness and accuracy of procurement awards where improvements could be made.
2. Assess the RRB's implementation and use of the government-wide financial data standards established by OMB and Treasury.	We determined the RRB generally implemented and used the government-wide financial data standards established by OMB and Treasury. However, we identified an improvement to generate File C, Award Financial – Financial Assistance from authoritative data sources.

Information on our findings and recommendations are included in the accompanying report.

Respectfully,



RMA Associates, LLC

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## INTRODUCTION

This report presents the results of RMA Associates, LLC's (RMA) audit of the Railroad Retirement Board's (RRB) compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act), as mandated.<sup>1</sup> The RRB reported \$4.9 billion in obligations on USASpending.gov for the first quarter of fiscal year 2021.

### Objectives, Scope, and Methodology

The objectives of this audit were to:

- Assess the completeness, accuracy, timeliness, and quality of the first quarter fiscal year 2021 financial and award data submitted by the RRB for publication on USASpending.gov; and
- Assess the RRB's implementation and use of the government-wide financial data standards established by the Office of Management and Budget (OMB) and U.S. Department of the Treasury (Treasury).

The scope of the audit was first quarter of fiscal year 2021 financial and award data submitted by the RRB for publication on USASpending.gov, and applicable procedures, certifications, documentation, and controls to achieve this process.

To address and accomplish the audit objectives, we used the following evidence-gathering and evidence-analysis techniques:

- Identified criteria from the law as well as OMB government-wide guidance, as follows:
  - The Federal Financial Management Improvement Act of 1996 (FFMIA);
  - Federal Funding Accountability and Transparency Act of 2006 (FFATA);
  - GAO-14-704G, Standards for Internal Control in the Federal Government, September 10, 2014;
  - OMB M-15-12, Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable, May 8, 2015;
  - OMB Circular A-123, Management's Responsibility for Enterprise Risk Management and Internal Control, July 15, 2016;
  - OMB M-17-04, Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability, November 4, 2016;
  - OMB M-18-16, Appendix A to OMB Circular No. A-123, Management of Reporting and Data Integrity Risk, June 6, 2018;
  - OMB M-20-21, Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19), April 10, 2020;
  - OMB M-21-03, Improvement in Federal Spending Transparency for Financial Assistance, November 12, 2020; and

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<sup>1</sup> Pub. L. No. 113-101 (2014).

- OMB Circular A-11, Preparation, Submission, and Execution of the Budget, December 2020.
- Reviewed the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Committee (FAEC) Inspectors General Guide to Compliance under the DATA Act (CIGIE FAEC Guide);
- Interviewed applicable management, staff, and key personnel;
- Assessed the internal and information system controls in place for the extraction of data from the source systems and for the reporting of data to Treasury’s DATA Act Broker;
- Obtained and identified important information about applicable records from data systems;
- Reviewed and reconciled the first quarter fiscal year 2021 summary-level data submitted by the RRB for publication on USASpending.gov, including Files A, B, and C;
- Reviewed a statistically valid stratified sample from the first quarter fiscal year 2021 financial and award data submitted by the RRB for publication on USASpending.gov, including Files A, B, C, D1, and D2;
- Assessed the completeness, accuracy, timeliness, and quality of the financial and award data sampled; and
- Assessed the RRB’s implementation and use of the 59 data elements and standards established by OMB and Treasury.

We adhered to the overall methodology, objectives, and audit procedures outlined in the CIGIE FAEC Guide. This includes using the Sample Selection guidance in the CIGIE FAEC Guide in selecting our samples. Because the results of sample testing significantly support our findings, conclusions, and recommendations, our sample design and projection of error rates for completeness, timeliness, and accuracy of the entire sample population were derived from the criteria established in the CIGIE FAEC Guide.

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

We conducted our fieldwork at RMA headquarters in Arlington, Virginia from March 2021 through October 2021.

## **Background**

The RRB is an independent agency in the executive branch of the Federal Government. The RRB’s primary function is to administer comprehensive retirement-survivor and unemployment-sickness benefit programs for the nation’s railroad workers and their families, under the Railroad Retirement and Railroad Unemployment Insurance Acts. As part of the retirement program, the RRB also has administrative responsibilities under the Social Security Act for certain benefit payments and railroad workers’ Medicare coverage.

The DATA Act requires:

...the Inspector General of each Federal agency, in consultation with the Comptroller General of the United States, shall— “(A) review a statistically valid sampling of the spending data submitted under this Act by the Federal agency; and “(B) submit to Congress and make publicly available a report assessing the completeness, timeliness, quality, and accuracy of the data sampled and the implementation and use of data standards by the Federal agency.”<sup>2</sup>

The DATA Act amended FFATA, which required OMB to “...ensure the existence and operation of a single searchable website, accessible by the public at no cost...”<sup>3</sup> The DATA Act expanded FFATA in various aspects, such as:

- Requiring the disclosure of direct federal agency expenditures and linkage of federal contract, loan, and grant spending information to federal programs so taxpayers and policy makers can more effectively track federal spending;
- Establishing government-wide data standards for financial data to provide consistent, reliable, and searchable government-wide spending data that are displayed accurately for taxpayers and policy makers;
- Simplifying reporting for entities receiving federal funds by streamlining reporting requirements and reducing compliance costs while improving transparency;
- Improving the quality of data submitted by holding federal agencies accountable for the completeness and accuracy of the data submitted; and
- Applying approaches developed by the Recovery Accountability and Transparency Board to spending across the Federal Government.

The DATA Act charged OMB and Treasury with issuing guidance on the data standards needed to implement the DATA Act and required full disclosure of federal funds on the public website USASpending.gov no later than May 2017.<sup>4</sup> The DATA Act further required the Secretary of the Treasury, in consultation with the Director of OMB, to ensure that the information is posted to the public website at least quarterly, but monthly when practicable. The DATA Act did not provide any additional funding dedicated to its implementation.

OMB and Treasury published 57 data definition standards and as of January 2017, OMB required federal agencies to report financial and award data in accordance with DATA Act reporting standards. These standards ensure the reporting of reliable, consistent federal spending data. Not all data elements are required for every file. This information is published in the DATA Act Information Model Schema (DAIMS), which provides agencies an overall view of the hundreds of distinct data elements included in agencies’ DATA Act Files.

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<sup>2</sup> Pub. L. No. 113-101 (2014).

<sup>3</sup> Pub. L. No. 109-282 (2006).

<sup>4</sup> OMB, Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable, OMB Memorandum M-15-12 (Washington, D.C., May 8, 2015).



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

- Agencies that received COVID-19 supplemental relief funding must submit DATA Act Files A, B, and C on a monthly basis starting with the June 2020 reporting period.
- These monthly submissions must also include a running total of outlays for each award in File C funded with COVID-19 supplemental relief funds.

Two additional data elements are significant in promoting full and transparent reporting of spending and will be tested under the DATA Act. The National Interest Action (NIA) code P20C was added to the Federal Procurement Data System – Next Generation (FPDS-NG) to help identify procurement actions related to the COVID-19 response. Additionally, OMB M-20-21 requires agencies to use a disaster emergency fund code (DEFC) to include covered funds in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act)<sup>5</sup> that are not designated as emergency pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985,<sup>6</sup> to provide similar transparency for CARES Act funding. As such, there are now 59 applicable data elements to be tested for all agencies.

According to OMB guidance, to ensure maximum transparency in federal spending, agencies must report each financial assistance award at the most granular level practicable while protecting personally identifiable information (PII).<sup>7</sup> Given the required data collections, if reporting at the single award level is not practicable, agencies may report at the county level, and if not practicable, aggregated at the state level, consistent with the following:

- **Single Awards Containing PII:** Agencies should report single awards at the award-level to the maximum extent practicable. If an agency captures a Federal Award Identification Number (FAIN) and other details for an award to an individual, the agency should report that award to USASpending.gov as a single, discrete record. Records reported in this way will be linked using the FAIN as the award identification, with any PII redacted by the agencies before submission.
- **Aggregated Awards – County Level:** If single award-level reporting is not practicable, agencies may report at the county level. If an agency does not capture a FAIN or other individual details for an award to an individual, the agency should include that award in a county-level aggregate record with other similar awards. Records reported in this way must be linked using the Unique Record Identifier (URI).
- **Aggregated Awards – State Level:** If neither single award-level reporting nor county-level reporting is practicable, agencies may report at the state level. Records reported in this way must be linked using the URI.

<sup>5</sup> Public Law 116-136 (March 27, 2020).

<sup>6</sup> Public Law 99-177 (December 12, 1985).

<sup>7</sup> OMB, Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring DATA Reliability, OMB Memorandum M-17-04 (Washington, D.C., November 4, 2016).

The RRB reported its financial assistance awards by aggregating the data at the county level.

The RRB’s DATA Act submission was comprised of the following Files, as shown in Table 1.

*Table 1: RRB's DATA Act Files*

File Name	Description	Number of Records
File A – Appropriations Account	Included the appropriations account detail information.	73
File B – Program Activity and Object Class	Included object class, program activity, DEFC detail information.	704
File C – Award Financial	Included award financial detail information broken down by award Treasury Account Symbol (TAS), object class, DEFC, and program activity.	72,032
File D1 – Award Attributes (Procurement)	Contained the award and awardee attributes for procurement sources from FPDS-NG.	55
File D2 – Award Attributes (Financial Assistance)	Contained the award and awardee attributes for financial assistance from Financial Assistant Broker Submission (FABS) submission process.	70,137

Files A through C were generated by the RRB, and Files D1 and D2 were generated from the DATA Act Broker. The DATA Act Broker extracted the agency’s information from the FPDS-NG and the FABS portal for Files D1 and D2, respectively. During the submission process, the DATA Act Broker generates warnings and errors based on Treasury-defined rules. The results of validations are displayed in severity as a separate file, which contains errors and warning messages per DAIMS Validation Rules v2.0.2, dated December 14, 2020:

- Errors must be corrected before proceeding to the next step because these validations indicate incorrect values for fundamental data elements. Agencies are unable to submit data containing errors.
- Warnings will not prevent continuing to the next step because these messages may not indicate inaccuracies in the data. The warning messages were created to alert the agency to possible issues worth further review.

Using the Spending Explorer, a user could quickly view the RRB’s first quarter of fiscal year 2021 spending, as shown in Table 2.

*Table 2: RRB's Reported Amounts by Federal Account – First Quarter of Fiscal Year 2021*

Name and Federal TAS	Obligated Amount	Percent of Total
Social Security Equivalent Benefit Account 060-8010	\$1,921,964,206	39.57%
Railroad Retirement Account 060-8011	\$1,429,183,063	29.42%
National Railroad Retirement Investment Trust 060-8118	\$1,219,318,370	25.10%

Name and Federal TAS	Obligated Amount	Percent of Total
Federal Payments to the Railroad Retirement Accounts 060-0113	\$176,611,294	3.64%
Railroad Unemployment Insurance Trust Fund, Benefit Payments 060-8051	\$66,802,345	1.38%
Limitation on Administration 060-8237	\$33,491,914	0.69%
Dual Benefits Payments Account 060-0111	\$3,459,808	0.07%
Railroad Unemployment Insurance Waiver of 7 Day Period 060-0123	\$2,708,259	0.06%
Limitation on the Office of the Inspector General 060-8018	\$2,700,381	0.06%
Railroad Unemployment Insurance Extended Benefits Payments 060-0117	\$920,420	0.02%
Railroad Unemployment Insurance Enhanced Benefit Payments 060-0122	\$357,401	0.01%
Railroad Unemployment Insurance Extended Benefit Payments – Recovery Act 060-0114	\$10	Less than 0.01%
<b>Total</b>	<b>\$4.9 billion</b>	<b>100%</b>

Source: Data as of December 31, 2020, as it appeared on USASpending.gov.

On June 6, 2018, OMB issued new guidance that required agencies to develop a Data Quality Plan (DQP). According to Appendix A to OMB Circular No. A-123, Management of Reporting and Data Integrity Risk (OMB M-18-16), DATA Act reporting agencies were required to implement a DQP effective fiscal year 2019 through fiscal year 2021 at a minimum. The guidance became effective immediately. The DQP must consider incremental risks to data quality in federal spending data and any controls that would manage such risks in accordance with OMB Circular No. A-123. Once developed by the agency, quarterly certifications of data submitted by the Senior Accountable Official (SAO), or the designee should be based on the consideration of the DQP and the internal controls documented by the agency.<sup>8</sup>

#### RRB DATA Act Reporting Primary Roles and Responsibilities

First quarter of fiscal year 2021 RRB DATA Act reporting was accomplished through coordination and cooperation efforts of the Bureau of Fiscal Operations (BFO) Accounting Section, to include RRB’s contractor CGI Federal Incorporated (CGI), the Office of Administration’s Division of Acquisition Management (AM), and the Bureau of the Actuary and Research (BAR). According to the RRB, they assigned the bureaus and offices with primary roles and responsibilities:

<sup>8</sup> OMB, Appendix A to OMB Circular No. A-123, Management of Reporting and Data Integrity Risk, OMB M-18-16 (Washington, D.C., June 6, 2018).

- Chief Financial Officer – DATA Act SAO
  - The CFO/SAO is responsible and accountable for the RRB’s DATA act submissions.
  - As required by OMB Memorandum 20-21 and 17-04, the SAO or their designee must (through the monthly DATA Act broker and attestation, and quarterly certification process) provide monthly and quarterly assurance that the RRB’s internal controls support the reliability and validity of the agency account-level and award level data reporting for display on USASpending.gov. Specifically, this assurance leverages data quality and management controls established in statute, regulation, and Federal-wide policy and aligns with the internal controls and risk management strategies in OMB Circular No. A-123. The monthly and quarterly process requires the SAO to assure the following:
    - The alignment among Files A-F is valid and reliable; however, Files E-F are not required submissions for the RRB. As such, the RRB’s monthly and quarterly SAO assurance statement covers Files A, B, C, D1 and D2.
    - The data in each DATA Act file is submitted for display on USASpending.gov are valid and reliable.
- Chief of AM
  - Responsible for the RRB’s procurement activities under the leadership of the Senior Procurement Official.
  - Responsible for timely and accurately reporting contractual actions to FPDS-NG.
  - Tie data between Files C, D1, and D2 using key fields (Procurement Instrument Identifier (PIID), FAIN, URI).
  - Reconciles File C amounts to D1 and D2; explain variances under the materiality thresholds.
  - Investigates and resolves material differences between File C and File D1 and/or FPDS-NG in either the pre- or the post-broker reviews.
  - Provides a written attestation monthly and a certification quarterly that attests or certifies, respectively, that the final DATA Act File D1 agrees to File C and FPDS-NG. Explains and properly documents variances and elevates material variances to the SAO or designee.
- BAR
  - Responsible for the reconciliation of the RRB’s benefit payment activities to the external reporting source, Financial Assistance Award Data System Plus (FAADS+).
  - Uploads the RRB’s benefit payment files to the Awards Submission Portal (ASP), which adopted the Aggregated Reporting and Type of Action definitions of the FAADS+.
  - Investigates and resolves material differences between File C and File D2 and/or FAADS+ in either the pre- or the post-broker reviews.
  - Provides a written attestation monthly and a certification quarterly that attests or certifies respectively that the final DATA Act File D2 agrees to File C and to FAADS+.

- BFO, Accounting Section
  - The Accounting Officer serves as the SAO’s designated official to submit, attest the monthly DATA Act Files, and certify DATA Act Files submitted quarterly. The Financial Management & Program Analyst serves in a backup capacity.
  - Coordinates with CGI Federal to prepare/generate and review Files A, B, C.
  - Certifies that File A amounts for each TAS agree to GTAS/SF-133.
  - Certifies that File B obligations and outlays by object class and program activities agree to GTAS/SF-133.
  - Certifies that DEFC assigned to TAS in Files B and C matches those DEFCs assigned to the TAS in GTAS bulk file submission and obligations and outlays by object class and program activities agree to GTAS/SF-133.
  - Compares and reconciles File C to File B; provides results of reviews to AM and/or BAR.
  - Reviews the reasonableness of the File C amounts to Files D1 and D2 to ensure that any variances do not exceed the materiality threshold.
  - Tie data between files using key fields (PIID, FAIN, URI, etc.).
  - ensures that attestations and certifications for Files C, D1 and D2 are received from AM and BAR and that variances have been explained/documentated.
  - Ensures that final submitted D1 and D2 files materially agree to File C.
  - Submits the final monthly files for publication with SAO attestation statement on USASpending.gov along with the quarterly SAO certification statement.

**RESULTS OF AUDIT**

Our audit determined that the RRB generally submitted complete, accurate, and excellent quality financial and award data for its first quarter of fiscal year 2021 publication on USASpending.gov and had generally effective internal controls over its DATA Act submission. We did not identify any issues with the completeness, accuracy, and timeliness of financial assistance awards data. We identified exceptions with the timeliness and accuracy of procurement awards where improvements could be made.

Quality, completeness, accuracy, and timeliness are defined in Table 3.

*Table 3: Quality, Completeness, Accuracy, and Timeliness Definition*

Attribute	Definition
Quality	<ul style="list-style-type: none"> <li>• Data that is complete, accurate, and timely and includes statistical and non-statistical testing results.</li> </ul>
Completeness	<ul style="list-style-type: none"> <li>• Agency Submission – Transactions and events that should have been recorded were recorded in the proper period.</li> <li>• Data Elements – For each of the required data elements that should have been reported, the data element was reported in the appropriate Files A through D2.</li> </ul>
Accuracy	<ul style="list-style-type: none"> <li>• Data Elements – Amounts and other data relating to recorded transactions have been recorded in accordance with the DAIMS, Reporting Submission Specification, Interface Definition Document, the online data dictionary, and agree with the authoritative source records.</li> </ul>

Attribute	Definition
Timeliness	<ul style="list-style-type: none"> <li>Agency Submission – Reporting of the agency DATA Act submission to the DATA Act Broker is in accordance with the schedule established by the Treasury DATA Act Project Management Office.</li> <li>Data Elements – 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.</li> </ul>

Source: CIGIE FAEC Guide.

We determined the RRB generally implemented and used the government-wide financial data standards established by OMB and Treasury. However, we identified an improvement to generate File C, Award Financial – Financial Assistance from authoritative data sources.

We made two recommendations to address the exceptions identified. The full text of management’s responses to these recommendations has been included in Appendix I.

### Overall Determination of Quality

Based on the results of our statistical and non-statistical testing for RRB’s DATA Act audit for fiscal year 2021 quarter 1, RRB scored 98.5225 points, which is a quality rating of *Excellent*. The *Excellent* quality rating was determined using weighted scoring completed in Attachment 4 ‘Quality Scorecard’ of the CIGIE FAEC Guide. Based on the score assigned for each non-statistical and statistical criteria, RRB received a score of 98.5225. Using Table 4 from the Quality Scorecard, 98.5225 points placed the RRB in the Excellent category.

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

### Statistical Results

#### Data Elements Analysis

As part of the statistically valid random sample of 200 records,<sup>9</sup> we tested 55 out of the 59 data elements for completeness, accuracy, and timeliness.<sup>10</sup> To conduct the data element analysis, we determined if the element was required or applicable per award type, aggregation type, and CIGIE FAEC guidance.

<sup>9</sup> Our Sampling methodology is discussed in Appendix II.

<sup>10</sup> Per CIGIE FAEC Guide, we were not required to test all 59 data elements. See Appendix III for details.

RMA noted 22 out of 34 procurement award samples contained timeliness errors. The FPDS-NG Approved Date was not within 3 business days after the (FPDS-NG) Date Signed for the contract award for non-emergency or non-urgent and non-compelling situations.

The RRB acknowledged that the Office of Administration continues to work on ensuring approval of awards in FPDS-NG within 3 business days of the contract award signed date. It was not part of AM's weekly practice to ensure awards are approved in FPDS-NG within 3 business days of the contract award signed date.

RMA also noted accuracy errors pertaining to the procurement award samples:

- 11 out of 34 procurement award samples contained accuracy errors for Current Total Value of Award (DE 14).
- 10 out of 34 procurement award samples contained accuracy errors for Potential Total Value of Award (DE 15).

The values recorded in RRB's File D1 submission did not agree with the original award documentation/contract file.

The RRB Office of Administration explained these errors occurred due to timing differences between when the contract/modification was awarded, when File D1 was generated, and when the FPDS-NG reports were pulled to support the samples. Because FPDS-NG is a living database and updates in real time, the amounts reported in File D1 may not agree with the values reported in the original award documentation/contract files and FPDS-NG reports for the specific contract/modification selected for testing.

Timeliness and accuracy errors contribute to decreased quality of agency data, which could lead to decreased consistency, reliability, and searchability of government-wide spending data displayed for taxpayers and policy makers on USASpending.gov.

#### Recommendations

RMA recommends the Office of Administration:

1. Incorporate into their weekly practice the review of contract awards to ensure procurement awards are approved in FPDS-NG within 3 business days of the contract award signed date; and
2. Update the DQP to include a procedure to perform and prepare reconciliation analyses to identify the activity that occurred between when the original contract/modification was awarded, when File D1 was generated, and when FPDS-NG reports are pulled to validate the amounts reported in File D1 for Current Total Value of Award and Potential Total Value of Award data elements.

If the reconciliation process demonstrates these errors occur due to timing differences, RMA also recommends the Office of Administration work with Treasury to address this gap in the testing guidance to ensure these timing differences are not issues moving forward.

#### Management's Comments and Our Response

For Recommendation 1, the Office of Administration concurred with our recommendation and stated:

*AM instituted this practice in August 2021 based on audit pre-NFR feedback from the RMA audit staff. AM Senior Managers and supervisors directed the Procurement staff, by procedure starting in August 2021, to check their FPDS procurement data records twice weekly to ensure that the draft procurement data reports, corresponding to signed procurement awards, are finalized in the FPDS system. Additionally, AM managers and supervisors will perform the check on timely procurement data report submission during the monthly data act attestation review process.*

For Recommendation 2, the Office of Administration non-concurred with our recommendation and stated:

*The recommended work tasks create a burdensome workload for the AM senior managers and supervisors to correct errors found for two (2) out of 65 reported data elements in each submitted procurement data report. Notably as stated in the audit finding, the RRB's overall data quality was rated Excellent. AM will instead review its acquisition award submission and review processes and associated Data Act data quality plan and assurance processes for acquisitions by 12/15/2021. The result of the AM review will be to revise or update AM's acquisition data quality procedures that are pertinent to correct the identified inaccurate data elements numbered DE14 Current Total Value and DE15 Potential Total Value of Award, on the D1 file as well the underlying causes for those found data reporting errors. This alternate AM approach will meet the desired outcome of the 2nd audit recommendation with an efficient and effective process. OA /AM will review our updated acquisitions data quality procedures with the CFO and her staff, as the Agency Responsible Officer for the leading the agency's Data Act compliance, to ensure the updated procedures fit within the agency's overall Data Act data quality framework.*

RMA continues to see the need for Recommendation 2 as stated. The Office of Administration and AM must continue to work to ensure the timeliness and accuracy of procurement award data.

#### Completeness – Actual Error Rate

The actual error rate for the completeness of the data elements is 0.0%. A data element was considered complete if the required data element that should have been reported was reported.

#### Timeliness – Actual Error Rate

The actual error rate for the timeliness of the data elements is 9.4%. The timeliness of data elements was based on the reporting schedules defined by the financial, procurement, and financial assistance requirements (FFATA, Federal Acquisition Regulation (FAR), FPDS-NG, FABS, and DAIMS).



### Accuracy – Actual Error Rate

The actual error rate for the accuracy of the data elements is 0.2%. A data element was considered accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DAIMS Reporting Submission Specification (RSS), Interface Definition Document (IDD), and the online data dictionary; and agree with the originating award documentation/contract file.

### **Implementation and Use of Data Standards**

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

We noted RRB BFO does not generate File C, Award Financial – Financial Assistance from authoritative sources. CGI, RRB's contractor, compiles, edits, and formats the Financial Assistance Award portion of File C using informal instructions rather than generating File C directly from their financial system, Financial Management Integrated System (FMIS) database.

This issue is also applicable to COVID-19 outlays with DEFC "O," which are populated from the monthly file submitted by the RRB's BAR rather than from RRB's FMIS.

This finding is similar to the Office of Inspector General (OIG) Report No. 20-01, Recommendation #11. No action has been taken by the agency; therefore, the condition remains.

The RRB is not currently in a position to use FMIS as the source of data for financial assistance awards. There is no automated interface between the RRB's Master Benefit File and the RRB's FMIS.

Failure to generate File C from authoritative sources leads to the agency's inability to meet its reporting objective that data reported in File C match the authoritative source; and therefore results in the agency's failure to comply with Federal guidance.

In Report No. 20-01, Recommendation #11, RRB OIG recommended BFO to develop a plan to obtain an automated interface between the RRB's benefit paying systems and the RRB's financial system that would ensure the RRB is in compliance with OMB Management Procedures Memorandum (MPM) 2016-03 and OMB M-17-04.

Because RRB has not taken corrective action for this recommendation and the same recommendation is applicable for this finding, no new recommendation will be made.

### Management's Comments

BFO concurred with our finding and stated:

*As agreed to by the Audit Manager for OIG Report No. 20-01, RRB met the intent of this recommendation by discussing the matter further with the Office of Management and Budget (OMB) in December 2019. On December 5, 2019, OMB granted an extension for this requirement, where OMB and RRB would further discuss the timeline to achieve this recommendation based upon a revised IT modernization plan. BFO will coordinate with the Chief Information Officer and OMB to identify a target timeline to achieve this recommendation pursuant to RRB's current IT modernization plan.*

### **Non-Statistical Results**

#### Timeliness of RRB's DATA Act Submission

We evaluated RRB's fiscal year 2021 DATA Act submissions to Treasury's DATA Act Broker and determined that the submissions were timely. We also noted that the SAO certified the data timely. To be considered timely, the DATA Act submission had to be submitted by the end of the following month and had to be certified by the SAO within 45 days of the end of the corresponding quarter.

#### Completeness of Summary-Level Data for Files A and B

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

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

We tested the 1) linkages between File C to File B by TAS, object class, and program activity; 2) linkages between File C to File D1 by both the PIID and Parent Award ID; and 3) linkages between File C to File D2 by the FAIN or URI. All the TAS, object class, and program activity data elements from File C existed in File B and all the PIIDs/Parent Award IDs/FAINs/URIs from File C existed in File D1/D2; and all PIIDs/Parent Award IDs/FAINs/URIs in Files D1/D2 existed in File C.

#### Analysis of the Accuracy of Dollar Value-related Data Elements

Table 4 provides an analysis of the accuracy of dollar value-related data elements based on absolute values to provide stakeholders with easy to discern information regarding those data elements that are associated with a dollar value. These amounts, however, are not projectable because the statistical sample test was performed on attributes<sup>11</sup> and not on monetary amounts.

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<sup>11</sup> Source: AICPA Audit Guide - Audit Sampling, May 2017, page 25, section 2.35. "Attribute sampling is used to reach a conclusion about a population in terms of a rate of occurrence. Its most common use in auditing is to test the rate of deviation from a prescribed control to support the auditor's assessed level of control risk. In attributes sampling,

Table 4: Accuracy of Dollar-Value Related Data Elements

PIID/ FAIN	Data Element		Accurate	Not Accurate	N/A	Total Tested	Error Rate	Absolute Value of Errors
PIID	DE 13	Federal Action Obligation	34	0	0	34	0%	-
PIID	DE 14	Current Total Value of Award	23	11	0	34	32%	\$2,791,199.15
PIID	DE 15	Potential Total Value of Award	24	10	0	34	29%	\$1,298,921.21
PIID	DE 53	Obligation	34	0	0	34	0%	-
FAIN	DE 11	Amount of Award	166	0	0	166	0%	-
FAIN	DE 12	Non-Federal Funding Amount	0	0	166	166	N/A	N/A
FAIN	DE 13	Federal Action Obligation	166	0	0	166	0%	-
FAIN	DE 53	Obligation	0	0	166	166	N/A	N/A
<b>Total</b>			<b>447</b>	<b>21</b>	<b>332</b>	<b>800</b>		

Analysis of Errors in Data Elements Not Attributable to the Agency

Table 5 provides the results of errors in data elements not attributable to the agency to provide stakeholders with easy to discern information regarding those data elements that were caused by a third-party system, such as the Treasury’s DATA Act Broker.

Table 5: Errors in Data Elements Not Attributable to the Agency

PIID/ FAIN	Data Element		Attributed to
PIID	DE 6	Legal Entity Congressional District	Treasury’s DATA Act Broker extracting from FPDS-NG
FAIN	DE 36	Action Type, Action Type Description Tag	Treasury’s DATA Act Broker extracting from FABS

File C COVID-19 Outlay Testing and Results

We selected a non-statistical sample of 44 records out of 3,553 File C outlay records from the third month of the fiscal year 2021, 1<sup>st</sup> quarter DATA Act submission. Our testing included assessing the Parent Award ID number, PIID/FAIN, object class, appropriations account, obligation, program activity, outlay, and DEFC File C outlays data elements for completeness, accuracy, and timeliness. Out of our sample of 44 records, 9 records were procurement awards, and 35 records were financial assistance awards. Based on our testing, we found that of the File C outlays for our sample of 9 procurement award records, all were 100% complete, 100% accurate, and 100% timely. We could not appropriately test the File C outlays for our sample of 35 financial assistance award records due to File C not being generated from authoritative sources. This finding is further discussed under the Implementation and Use of Data Standards section. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected.

each occurrence of, or deviation from a prescribed control, is given equal weight in the sample evaluation, regardless of the dollar amount of the transactions. For testing the operating effectiveness of controls that are expected to operate with the same level of consistency, regardless of the size of transactions, attributes sampling is typically the most effective method for applying audit sampling to these tests.”

## Other Report Content

### Assessment of Internal Control and Compliance with Laws and Regulations

We assessed internal controls and compliance with laws and regulations necessary to satisfy the audit objective. In particular, we assessed control environment, risk assessment, control activities, information and communication, and monitoring activities. However, because 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.

### DATA Act Date Anomaly

The CIGIE identified a timing anomaly with the oversight requirements contained in the DATA Act. That is, the first Inspector General (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, one year after the statutory due date, with two subsequent reports to be submitted following on a two-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.

### 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 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 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 FSRS via the Treasury broker software system.

## APPENDIX I: MANAGEMENT COMMENTS



UNITED STATES OF AMERICA  
RAILROAD RETIREMENT BOARD  
844 NORTH RUSH STREET  
CHICAGO, ILLINOIS 60611-1275

OFFICE OF ADMINISTRATION

November 2, 2021

RMA Associates, LLC  
1005 N. Glebe Road, Suite 610  
Arlington, VA 22201

RE: Data Act Audit of 1<sup>st</sup> Quarter FY2021 – Draft Audit report dated 10/25/2021

Ms. Samiley Gonzales,

The RRB's Chief of Acquisition Management – Paul Ahern and I have completed and prepared the agency response to your subject draft audit report. Following are the Finding Titles, audit recommendations and the Office of Administration and Acquisition Management division (OA/AM) combined response for each recommendation.

Finding - Based on the results of our statistical and non-statistical testing for RRB's DATA Act audit for fiscal year 2021 quarter 1, RRB scored 98.5225 points, which is a quality rating of Excellent.

We recommend that the Director of Administration:

**Recommendation 1:** *Incorporate into their weekly practice the review of contract awards to ensure procurement awards are approved in FPDS-NG within 3 business days of the contract award signed date; and*

### MANAGEMENT'S COMMENTS

The Office of Administration (OA) and specifically the Division of Acquisition Management (AM) Senior Managers agree with the recommendation to incorporate weekly practices in reviews of procurement awards that procurement award data reports are submitted to FPDS within 3 days of the award signed date. AM instituted this practice in August 2021 based on audit pre-NFR feedback from the RMA audit staff. AM Senior Managers and supervisors directed the Procurement staff, by procedure starting in August 2021, to check their FPDS procurement data records twice weekly to ensure that the draft procurement data reports, corresponding to signed procurement awards, are finalized in the FPDS system. Additionally, AM managers and supervisors will perform the check on timely procurement data report submission during the monthly data act attestation review process.

**Recommendation 2:** *Update the DQP to include a procedure to perform and prepare reconciliation analyses to identify the activity that occurred between when the original contract/modification was awarded, when File D1 was generated, and when FPDS-NG reports are pulled to validate the amounts reported in File D1 for Current Total Value of Award and Potential Total Value of Award data elements.*

*If the reconciliation process demonstrates these errors occur due to timing differences, RMA also recommends the Office of Administration work with Treasury to address this gap in the testing guidance to ensure these timing differences are not issues moving forward.*

MANAGEMENT COMMENTS

OA/AM non-concurs with the recommendation as stated. The recommended work tasks create a burdensome workload for the AM senior managers and supervisors to correct errors found for two (2) out of 65 reported data elements in each submitted procurement data report. Notably as stated in the audit finding, the RRB's overall data quality was rated Excellent. AM will instead review its acquisition award submission and review processes and associated Data Act data quality plan and assurance processes for acquisitions by 12/15/2021. The result of the AM review will be to revise or update AM's acquisition data quality procedures that are pertinent to correct the identified inaccurate data elements numbered DE14 Current Total Value and DE15 Potential Total Value of Award, on the D1 file as well the underlying causes for those found data reporting errors. This alternate AM approach will meet the desired outcome of the 2<sup>nd</sup> audit recommendation with an efficient and effective process. OA /AM will review our updated acquisitions data quality procedures with the CFO and her staff, as the Agency Responsible Officer for the leading the agency's Data Act compliance, to ensure the updated procedures fit within the agency's overall Data Act data quality framework.

OA/AM will therefore not be conducting an analysis of acquisitions data variance over time nor conferring with Treasury on gaps in testing guidance as stated in the recommendation, as the recommended approach is not efficient in staff time and budget resources for a noncritical risk.

The point of contacts for this agency response is the undersigned and Paul T. Ahern, Chief of Acquisition Management, who can be reached at 312-751-7130 or [paul.ahern@rrb.gov](mailto:paul.ahern@rrb.gov). I can be reached at (312) 751-4627 or [daniel.fadden@rrb.gov](mailto:daniel.fadden@rrb.gov).

Sincerely,

DANIEL  
FADDEN

Digitally signed by  
DANIEL FADDEN  
Date: 2021.11.02  
16:14:22 -05'00'

Daniel J. Fadden  
Director of Administration

Enclosure

Cc: Office of the Inspector General - RRB  
Chief Financial Officer



UNITED STATES OF AMERICA  
RAILROAD RETIREMENT BOARD  
844 NORTH RUSH STREET  
CHICAGO, ILLINOIS 60611-1275

OFFICE OF THE CHIEF FINANCIAL OFFICER

October 26, 2021

Marc Hebert, Manager  
Kris Gonzales, Manager  
RMA Associates  
1005 N. Glebe Road, Suite 610  
Arlington, VA 22201

**SUBJECT** : Management Response: to Draft Report of Audit of the RRB's DATA Act Submission for the First Quarter of Fiscal Year 2021

We appreciate the opportunity to comment on the referenced draft report that we received on October 25, 2021. The following is management's response to your findings as discussed under the section entitled "Implementation and Use of Data Standards."

We generally concur with the finding as described in the aforementioned section. As referenced in your draft audit report the RRB OIG recommended in Report No. 20-01, Recommendation #11, that BFO develop a plan to obtain an automated interface between the RRB's benefit paying systems and the RRB's financial system that would ensure the RRB is in compliance with OMB Management Procedures Memorandum (MPM) 2016-03 and OMB M-17-04. As agreed to by the Audit Manager for OIG Report No. 20-01, RRB met the intent of this recommendation by discussing the matter further with the Office of Management and Budget (OMB) in December 2019. On December 5, 2019, OMB granted an extension for this requirement, where OMB and RRB would further discuss the timeline to achieve this recommendation based upon a revised IT modernization plan. BFO will coordinate with the Chief Information Officer and OMB to identify a target timeline to achieve this recommendation pursuant to RRB's current IT modernization plan.

Thank you for the opportunity to provide a management response to your draft report for your audit, on behalf of the RRB's Office of Inspector General, of the RRB's DATA Act Submission for the First Quarter of Fiscal Year 2021.

Sincerely,

SHAWNA  
WEEKLEY

Digitally signed by  
SHAWNA WEEKLEY  
Date: 2021.10.26  
10:37:45 -0500

Shawna R. Weekley  
Chief Financial Officer

cc:

Debra Stringfellow-Wheat, RRB Assistant Inspector General for Audit  
Patricia Conliss, Supervisory Auditor  
Tim Hoguison, Director of Audit Affairs and Compliance

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## APPENDIX II: SAMPLING METHODOLOGY

This appendix presents the methodology and results of our statistical sample to assess the completeness, accuracy, and timeliness of selected required data fields submitted as part of RRB's DATA Act for File C.

### Overall Sampling Approach

To select our sample for testing, RMA used our proprietary Data Extraction and Analysis Procedures system (DEAPs). DEAPs, designed jointly by our in-house team of data scientists, statisticians, auditors, and CPAs, is a statistical sampling tool that uses mathematical algorithms depending on the input provided. The audit included a stratified sampling approach because of the substantial decrease in error rate from 2017. We stratified the samples as (1) financial assistance awards, non-COVID-19; (2) financial assistance awards, COVID-19; and (3) procurement awards.

A stratified sampling approach was used to test the different elements of the DATA Act, making sure sample selection and evaluation were consistent with the sample unit subject to test. We stratified the population into three groups and determined sample sizes using guidance from the CIGIE FAEC Guide and prior year DATA Act audit results. RMA used a 20% expected error rate for non-COVID transactions, based on the low error rate for these transactions in the 2019 audit. We used a 50% expected error rate for COVID-related transactions with no previous testing and a 50% expected error rate for procurement-related transactions, based on previous audit results.

RMA selected the sample in accordance with the CIGIE FAEC Guide, Section 720 Sample Selection, using the following criteria:

- a. Population Size – the number of detail records included in RRB's first quarter of fiscal year 2021 certified data submission determined by adding the total number of detail records in File C (after removing outlays) or the total number of detail records in both Files D1 and D2, if File C was deemed not suitable for sampling.
- b. Confidence Level – the probability that a confidence interval produced by sample data contains the true population error, set at 95 percent.
- c. Expected Error Rate – the estimated percentage of error rate in the population to be sampled, which will be determined based on the results of RRB's November 2019 and subsequent testing of DATA Act information, and additional information that the OIG has accumulated related to RRB's internal controls and corrective actions from previous audits, as discussed in the section above.
- d. Sample Precision – the precision is a measure of the uncertainty associated with the projection, set at five percent.
- e. Sample Size – the sample size was based on a 95 percent confidence level, the population size, the expected error rate, and a desired sampling precision of 5 percent.
- f. Sample Unit – The statistical sample was selected and tested by record. A record is a row of data in File C. A record could be a portion of a transaction or award activity and not necessarily the whole transaction or award activity.



## Suitability of File C for Sample Selection

In accordance with the CIGIE FAEC Guide, Section 650 Suitability of File C for Sample Selection, prior to sampling, RMA performed testing procedures to determine the suitability of File C for sample selection:

- Assessed the sufficiency of RRB’s method of determining whether File C is complete and contains all transactions and linkages that should be included, as well as RRB’s methodology for resolving DATA Act Broker warnings between Files C and D1/D2;
- Assessed the reasonableness of RRB’s process to resolve all variances;
- Removed rows with any outlays from File C;
- Assessed the linkage of File C to File B by tracing the TAS, object class, and program activity data elements from File C to File B to ensure they exist in File B; and
- Assessed the linkage between File C and Files D1/D2 by tracing the Award ID Numbers that exist in File C to Files D1/D2 and vice versa.

We determined File C was complete and suitable for sampling selection according to the CIGIE FAEC Guide.

## Sampling Plan

Our sample was selected from the award financial detail data included in RRB’s DATA Act File C submission for the first quarter of fiscal year 2021, submitted for publication on USASpending.gov. This file consisted of financial assistance awards (benefit payments) and procurement transactions for the period October 1, 2020, through December 31, 2020. This universe included financial assistance awards (benefit payments) and procurement award transactions (new awards and modifications to existing awards) made by RRB. The universe consisted of 39,647 award financial detail records found in File C. Of the 39,647 records, 59 were procurement and 39,588 were financial assistance awards.

Based on sampling criteria contained in the CIGIE FAEC Guide and prior year DATA Act audit results, the sample size was based on a 95 percent confidence level, a desired sampling precision of five percent, and an expected error rate of 20% for stratum 1) financial assistance awards, non-COVID-19; 50% for stratum 2) financial assistance awards, COVID-19; and 50% for stratum 3) procurement awards.

We randomly selected samples within these strata using the stratified procedure in RMA DEAPs. Table 6 details the population of records and the resulting sample sizes for each stratum.

*Table 6: Resulting Sample Size by Stratum*

Stratum	Population	Sample Size
(1) financial assistance awards, non-COVID-19	38,603	86
(2) financial assistance awards, COVID-19	985	80
(3) procurement awards	59	34
<b>Total</b>	<b>39,647</b>	<b>200</b>

### APPENDIX III: RRB’S RESULTS FOR DATA ELEMENTS

Table 7 summarizes the results of our data element testing. We sorted the results by the Accuracy error rate in descending order to provide the stakeholders with easy to discern information regarding which data elements were determined to have the highest instances of error. Table 7 is based on the results of our testing of 34 procurement records and 166 financial assistance records submitted in RRB’s first quarter of fiscal year 2021 DATA Act submission. These results are consistent with the risks identified in RRB’s DQP.

*Table 7: RRB’s Results for Data Elements*

RRB’s Results for DATA Elements in Descending Order by Accuracy Error Rate		Sample Error Rate <sup>12</sup>		
DAIMS Element #	Data Element Name	A Accuracy	C Completeness	T Timeliness
14	Current Total Value of Award	32%	0%	65%
15	Potential Total Value of Award	29%	0%	65%
1	Awardee/Recipient Legal Entity Name	0%	0%	11%
2	Awardee/Recipient Unique Identifier	0%	0%	65%
3	Ultimate Parent Unique Identifier	0%	0%	65%
4	Ultimate Parent Legal Entity Name	0%	0%	65%
5	Legal Entity Address	0%	0%	11%
6	Legal Entity Congressional District	0%	0%	6%
7	Legal Entity Country Code	0%	0%	11%
8	Legal Entity Country Name	0%	0%	11%
11	Amount of Award	0%	0%	0%
13	Federal Action Obligation	0%	0%	11%
16	Award Type	0%	0%	11%
17	NAICS Code	0%	0%	65%
18	NAICS Description	0%	0%	65%
19	Catalog of Federal Domestic Assistance (CFDA) Number	0%	0%	0%
20	CFDA Title	0%	0%	0%
22	Award Description	0%	0%	65%
23	Award Modification / Amendment Number	0%	0%	65%
24	Parent Award ID Number	0%	0%	65%
25	Action Date	0%	0%	11%
26	Period of Performance Start Date	0%	0%	65%
27	Period of Performance Current End Date	0%	0%	65%
28	Period of Performance Potential End Date	0%	0%	65%
30	Primary Place of Performance Address	0%	0%	11%
31	Primary Place of Performance Congressional District	0%	0%	11%
32	Primary Place of Performance Country Code	0%	0%	11%
33	Primary Place of Performance Country Name	0%	0%	11%
34	Award ID Number (PIID/FAIN)	0%	0%	11%

<sup>12</sup> These error rates do not reflect projected error rates to the population, but error rates from the sample alone.

RRB's Results for DATA Elements in Descending Order by Accuracy Error Rate		Sample Error Rate <sup>12</sup>		
DAIMS Element #	Data Element Name	A Accuracy	C Completeness	T Timeliness
35	Record Type	0%	0%	0%
36	Action Type	0%	0%	65%
37	Business Types	0%	0%	0%
38	Funding Agency Name	0%	0%	11%
39	Funding Agency Code	0%	0%	11%
40	Funding Sub Tier Agency Name	0%	0%	11%
41	Funding Sub Tier Agency Code	0%	0%	11%
42	Funding Office Name	0%	0%	11%
43	Funding Office Code	0%	0%	11%
44	Awarding Agency Name	0%	0%	11%
45	Awarding Agency Code	0%	0%	11%
46	Awarding Sub Tier Agency Name	0%	0%	11%
47	Awarding Sub Tier Agency Code	0%	0%	11%
48	Awarding Office Name	0%	0%	11%
49	Awarding Office Code	0%	0%	11%
50	Object Class	0%	0%	0%
51	Appropriations Account	0%	0%	0%
53	Obligation	0%	0%	0%
56	Program Activity	0%	0%	0%
163	National Interest Action	0%	0%	65%
430	Disaster Emergency Fund Code	0%	0%	0%
12	Non-Federal Funding Amount <sup>13</sup>	N/A	N/A	N/A
21	Treasury Account Symbol <sup>14</sup>	N/A	N/A	N/A
29	Ordering Period End Date <sup>15</sup>	N/A	N/A	N/A
54	Unobligated Balance <sup>16</sup>	N/A	N/A	N/A
57	Outlay (Gross Outlay Amount By Award CPE <sup>17</sup> ) <sup>18</sup>	N/A	N/A	N/A

<sup>13</sup> We did not test DE 12 because it is listed as 'Optional' for File D2 under CIGIE FAEC Guide, Attachment 2, D2 Crosswalk.

<sup>14</sup> We did not test DE 21 because per the CIGIE FAEC Guide, this data element is included with data element #51, Appropriations Account testing.

<sup>15</sup> We did not test DE 29 because none of our procurement samples were Indefinite Delivery Vehicles (IDVs); therefore, this is not applicable.

<sup>16</sup> We did not test DE 54 because it is reported in File A and not Files C, D1, or D2.

<sup>17</sup> In File C, agencies previously had the option to report on a quarterly basis the Gross Outlay Amount By Award CPE. Under OMB M-20-21, agencies with COVID-19 funding are now being required to provide each Gross Outlay Amount By Award CPE on a monthly basis for each Federal award with outlay activity and to break down each Gross Outlay Amount By Award CPE by TAS, Program Activity, Object Class, and DEFC.

<sup>18</sup> Outlays were tested using a non-statistical sample.

**APPENDIX IV: RRB’S COMPARATIVE RESULTS FOR DATA ELEMENTS**

Table 8 identifies the error rate by data element from the fiscal year 2019 and fiscal year 2021 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.

*Table 8: RRB’s Comparative Results for Data Elements*

RRB’s Comparative Results for DATA Elements Based on Accuracy Error Rate in Descending Order		Error Rate		
DAIMS Element #	Data Element Name	2021	2019	% Change
1	Awardee/Recipient Legal Entity Name	4%	0%	-4%
2	Awardee/Recipient Unique Identifier	22%	0%	-22%
3	Ultimate Parent Unique Identifier	22%	0%	-22%
4	Ultimate Parent Legal Entity Name	22%	0%	-22%
5	Legal Entity Address	4%	1%	-4%
6	Legal Entity Congressional District	2%	1%	-3%
7	Legal Entity Country Code	4%	0%	-4%
8	Legal Entity Country Name	4%	0%	-4%
11	Amount of Award	0%	0%	0%
12	Non-Federal Funding Amount	N/A	0%	N/A
13	Federal Action Obligation	4%	0%	-4%
14	Current Total Value of Award	32%	0%	-32%
15	Potential Total Value of Award	31%	0%	-31%
16	Award Type	4%	0%	-4%
17	NAICS Code	22%	0%	-22%
18	NAICS Description	22%	0%	-22%
19	CFDA Number	0%	0%	0%
20	CFDA Title	0%	0%	0%
21	Treasury Account Symbol	N/A	N/A	N/A
22	Award Description	22%	0%	-22%
23	Award Modification / Amendment Number	22%	0%	-22%
24	Parent Award ID Number	22%	0%	-22%
25	Action Date	4%	0%	-4%
26	Period of Performance Start Date	22%	1%	-22%
27	Period of Performance Current End Date	22%	0%	-22%
28	Period of Performance Potential End Date	22%	0%	-22%
29	Ordering Period End Date	N/A	0%	N/A
30	Primary Place of Performance Address	4%	0%	-4%
31	Primary Place of Performance Congressional District	4%	1%	-5%
32	Primary Place of Performance Country Code	4%	0%	-4%
33	Primary Place of Performance Country Name	4%	0%	-4%
34	Award ID Number (PIID/FAIN)	4%	1%	-5%
35	Record Type	0%	0%	0%

RRB's Comparative Results for DATA Elements Based on Accuracy Error Rate in Descending Order		Error Rate		
DAIMS Element #	Data Element Name	2021	2019	% Change
36	Action Type	22%	0%	-22%
37	Business Types	0%	0%	0%
38	Funding Agency Name	4%	0%	-4%
39	Funding Agency Code	4%	0%	-4%
40	Funding Sub Tier Agency Name	4%	0%	-4%
41	Funding Sub Tier Agency Code	4%	0%	-4%
42	Funding Office Name	4%	0%	-4%
43	Funding Office Code	4%	0%	-4%
44	Awarding Agency Name	4%	0%	-4%
45	Awarding Agency Code	4%	0%	-4%
46	Awarding Sub Tier Agency Name	4%	0%	-4%
47	Awarding Sub Tier Agency Code	4%	0%	-4%
48	Awarding Office Name	4%	0%	-4%
49	Awarding Office Code	4%	0%	-4%
50	Object Class	0%	0%	0%
51	Appropriations Account	0%	0%	0%
53	Obligation	0%	0%	0%
54	Unobligated Balance	N/A	0%	N/A
56	Program Activity	0%	0%	0%
57	Outlay (Gross Outlay Amount By Award CPE)	N/A	0%	N/A
163	National Interest Action	22%	N/A	N/A
430	Disaster Emergency Fund Code	0%	N/A	N/A