




UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

OFFICE OF
INSPECTOR GENERAL

March 29, 2017

MEMORANDUM

SUBJECT: Project Notification:
EPA's Reporting of its Financial and Award Data in Accordance with the DATA Act
Project No. OA-FY17-0185

FROM: Paul C. Curtis, Director 
Financial Statement Audits
Office of Audit

TO: David Bloom, Acting Chief Financial Officer
Office of the Chief Financial Officer

The Office of Inspector General (OIG) for the U.S. Environmental Protection Agency (EPA) plans to begin a review of the EPA's reporting of its financial and award data in accordance with the Digital Accountability and Transparency Act of 2014 (DATA Act). This project was included in our fiscal year 2017 annual plan.

The OIG's objectives are to:

- Assess the completeness, timeliness, quality and accuracy of fiscal year 2017 second quarter financial and award data submitted for publication on USASpending.gov within the Office of the Chief Financial Officer (OCFO).
- Assess the EPA's implementation and use within the OCFO of the governmentwide financial data standards established by the Office of Management and Budget and the Treasury.

The OIG plans to conduct work at headquarters. Applicable generally accepted government auditing standards will be used in conducting our project. The anticipated benefit for this project is improved operational efficiency.

We will contact the appropriate personnel to arrange a mutually agreeable time to discuss our objectives and the purpose of the project. We are particularly interested in any areas of concern that you may have. We will answer any questions you may have about the project process, reporting procedures, methods used to gather and analyze data, and what we should expect from each other during the course of the project. Throughout the project, we will provide updates on a regular basis, either by email, phone call, or meetings with appropriate officials.

To ensure the success and timely completion of this project, we have attached a list of documents (see Attachment 1) that we require to complete the project. Please provide the following information to Demetrios Papakonstantinou at papakonstantinou.demetrios@epa.gov prior to our initial meeting.

We respectfully note that the OIG is authorized by the Inspector General Act of 1978 to have timely access to personnel and all materials necessary to complete its objectives. We will request your resolution if an agency employee or contractor refuses to provide requested records to the OIG, or otherwise fails to cooperate with the OIG. We may report unresolved access matters to the Administrator and include the incident in the Semiannual Report to Congress.

I will supervise the project, and the Project Manager will be Demetrios Papakonstantinou. Any information related to the project should be addressed to me at (202) 566-2523 or curtis.paul@epa.gov, or Demetrios Papakonstantinou at (617) 918-1451 or papakonstantinou.demetrios@epa.gov.

Enclosure

cc: Howard Osborne, Associate Chief Financial Officer
Jeanne Conklin, Acting Controller, OCFO
Meshell Jones-Peeler, Acting Deputy Controller, OCFO
Quentin Jones, Director, Office of Technology Solutions, OCFO
Kathy Sedlack O'Brien, Director, Office of Planning, Analysis and Accountability, OCFO
Istanbul Yusuf, Acting Director, Policy, Training & Accountability Division, Office of the Controller, OCFO
Richard Gray, Director, Financial Services Division, Office of the Controller, OCFO
Renee Miller, Acting Director, Business, Planning & Operations Division, Office of the Controller, OCFO
John O'Connor, Director, Accounting and Cost Analysis Division, Office of the Controller, OCFO
Judi Doucette, Deputy Director, Accounting and Cost Analysis Division, Office of the Controller, OCFO
Lorna Washington, Acting Chief, General Ledger Analysis and Reporting Branch, OCFO
Benita Deane, Agency Follow-Up Coordinator, OCFO
George Hull, Acting Associate Administrator for Public Affairs
Julia Valentine, Acting Director, Office of Media Relations, Office of Public Affairs
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Arthur A. Elkins Jr., Inspector General
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Carolyn Copper, Assistant Inspector General for Program Evaluation
Patrick Sullivan, Assistant Inspector General for Investigations
Edward Shields, Acting Assistant Inspector General for Management
Richard Eyer mann, Deputy Assistant Inspector General for Audit
Jennifer Kaplan, Deputy Assistant Inspector General for Congressional and Public Affairs
Jeffrey Lagda, Congressional and Media Liaison, OIG
Tia Elbaum, Congressional and Media Liaison, OIG

List of Deliverables

1. Principal contacts of individuals working on the DATA Act information.
2. Read-only access to the Treasury's DATA Act Broker Submission portal.
3. Definition of "partial data." What data elements were included and excluded?
4. Certification, validation, reconciliation reports, and any other relevant supporting documentation used in providing assurance over the second quarter data submission.
5. Methodology for ensuring that File C [Award Financial] contains all the transactions and links that it should, and contains only those transactions that it should.
6. Process for reconciling and validating the DATA Act submission.
7. Verification of File C [Award Financial] as of 2nd quarter.
8. Fiscal year 2017, second quarter, data that was uploaded into the DATA Act Broker. File A [Appropriation Account]; File B [Object Class and Program Activity]; File C [Award Financial]; File D1 [Award and Awardee Attributes (Procurement)]; File D2 [Award and Awardee Attributes (Financial Assistance)]; File E [Additional Awardee Attributes] and File F [Sub-award Attributes].
9. List of data gaps identified and list of error messages received post-trial submission.
10. Documentation of any discrepancies, such as a list of differences among File C [Award Financial]; File D1 [Award and Awardee Attributes (Procurement)]; and File D2 [Award and Awardee Attributes (Financial Assistance)] in the uploading of the files into the DATA Act Broker.
11. Fiscal year 2017, second quarter, validation reports from the System for Award Management and from the FFATA Sub-award Reporting System.
12. Fiscal year 2017, second quarter, financial statements and support.
13. Second quarter (as of March, 2017) budget execution and budgetary resources (SF-133) report.
14. Data Sets (or Raw Data) support for the second quarter SF-133 report.
15. Documentation of the Office of Management and Budget's and the Treasury's acceptance of EPA reporting partial data sets.
16. Any correspondence with the Office of Management and Budget and the Treasury (minutes from meeting, presentations, discussions).

Note: This list is not all-inclusive. Additional documentation may be requested during the audit, as needed.