



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

OFFICE OF
INSPECTOR GENERAL

February 26, 2019

MEMORANDUM

SUBJECT: Project Notification:
EPA's Reporting of Its Financial and Award Data in Accordance with the DATA Act
Project No. OA&E-FY19-0124

FROM: Paul C. Curtis, Director, Financial Directorate
Office of Audit and Evaluation

A handwritten signature in black ink, appearing to read "Paul C. Curtis".

TO: Holly Greaves, Chief Financial Officer

The Office of Inspector General (OIG) for the U.S. Environmental Protection Agency (EPA) will begin our audit 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 2019 annual plan.

The OIG's objectives are to:

- Assess the completeness, timeliness, quality and accuracy of fiscal year 2019 first 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 U.S. Department of the Treasury.

The OIG plans to conduct work at EPA 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 deliverables (see Attachment 1) that we require to complete the project. Please provide the following information to Claire McWilliams at mcwilliams.claire@epa.gov prior to our initial meeting.

We respectfully note that the OIG is authorized by the Inspector General Act of 1978, as amended, to have timely access to personnel and all materials necessary to complete its objectives. We will request that you resolve the situation 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 acting Project Manager will be Claire McWilliams. Any information related to the project should be addressed to me at (202) 566-2523 or curtis.paul@epa.gov, or Claire McWilliams at (312) 886-4041 or mcwilliams.claire@epa.gov.

Attachment

cc: Henry Darwin, Acting Deputy Administrator
Ryan Jackson, Chief of Staff
Michael Molina, Special Advisor, Office of the Administrator
David Bloom, Deputy Chief Financial Officer
Carol Terris, Acting Associate Chief Financial Officer
Donna Vizian, Principal Deputy Assistant Administrator, Office of Mission Support
Ken Lapierre, Acting Deputy Assistant Administrator for Administration and Resources Management, Office of Mission Support
Bob Trent, Agency Follow-Up Coordinator
Nancy Grantham, Principal Deputy Associate Administrator for Public Affairs
Jeanne Conklin, Controller, OCFO
Meshell Jones-Peeler, Acting Director, Office of Technology Solutions, Office of the Chief Financial Officer
Eva Ripollone, Acting Deputy Director, Office of Technology Solutions, OCFO
Maria Williams, Acting Director, Office of Budget, OCFO
Beth Beden, Acting Deputy Director, Office of Budget, OCFO
Richard Gray, Acting Deputy Controller, Office of the Controller, OCFO
Renee Miller, Acting Director, Business Planning and Operations Division, Office of the Controller, OCFO
Judi Doucette, Deputy Director, Accounting and Cost Analysis Division, Office of the Controller, OCFO
Carmelita Chadwick-Gallo, Director, Research Triangle Park Finance Center, OCFO
Greg Luebbering, Director, Cincinnati Finance Center, OCFO
Dany Lavergne, Director, Las Vegas Finance Center, OCFO
Sherri Anthony, Acting Director, Policy, Training and Accountability Division, Office of the Controller, OCFO
Lorna Washington, Chief, General Ledger and Reporting Branch, Office of the Controller, OCFO
Benita Deane, Audit Follow-Up Coordinator, OCFO
Brian Webb, Audit Follow-Up Coordinator, Office of the Controller, OCFO
Regional Audit Follow-Up Coordinators, Regions 1–10
Charles Sheehan, Acting Inspector General
Edward Shields, Acting Deputy Inspector General
Eric Hanger, Acting Counsel to the Inspector General
Kevin Christensen, Assistant Inspector General for Audit and Evaluation

Craig Ulmer, Acting Assistant Inspector General for Investigations
James Nussbaumer, Acting Assistant Inspector General for Management
Richard Eyermann, Deputy Assistant Inspector General for Audit and Evaluation
Christine El-Zoghbi, Deputy Assistant Inspector General for Audit and Evaluation
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
Rudolph Brevard, Director, Information Resources Management Audits, OIG
Claire McWilliams, Acting Project Manager, OIG

List of Deliverables

**Deliverables subject to change based on U.S. Department of the Treasury and Office of Management and Budget expectations and requirements.*

1. Principal contacts and areas of responsibility of individuals working on the DATA Act information.
2. Read-only access to the EPA's Integrated Grants Management System (IGMS), EPA Acquisition System (EAS), and Treasury's DATA Act Broker Submission portal.
3. Fiscal year (FY) 2019, first 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].
4. EPA's Data Quality Plan (in accordance with the Office of Management and Budget/Treasury Playbook).
5. List of new data included in the submission (to be reported in FY 2019 that was not reported in FY 2017).
6. Process for reconciling and validating the DATA Act submission.
7. Certification, validation and reconciliation reports and any other relevant supporting documentation used in providing assurance over the first quarter data submission.
8. 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.
9. Verification of File C [Award Financial] as of first quarter.
10. List of data gaps identified and list of error messages received post-trial submission.
11. 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.
12. FY 2019, first quarter, validation reports from the System for Award Management and from the Federal Funding Accountability and Transparency Act (FFATA) Sub-award Reporting System.
13. First quarter (as of December 2018) budget execution and budgetary resources (SF-133) report, broker warning remediation attempts, and any additional supporting documentation to support the completeness and timeliness of the agency submission.
14. Enterprise Risk Management (ERM) risk profile of the agency, if one exists.
15. List of Federal Shared Service Providers (FSSPs) used by the agency that directly relate to the reporting requirements under the DATA Act, and explanation of agency coordination and internal controls with FSSPs throughout continued DATA Act implementation and processing of information.
16. Any correspondence with the Office of Management and Budget and the Treasury (minutes from meetings, presentations, discussions, etc.).

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