



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

OFFICE OF
INSPECTOR GENERAL

January 7, 2021

MEMORANDUM

SUBJECT: Notification of Audit:
EPA's Reporting of Its Financial and Award Data in Accordance with the Digital
Accountability and Transparency Act of 2014
Project No. OA-FY21-0080

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

TO: David Bloom, Deputy Chief Financial Officer

Donna Vizian, Principal Deputy Assistant Administrator
Office of Mission Support

The Office of Inspector General for the U.S. Environmental Protection Agency plans to begin our required audit of the EPA's reporting of its financial and award data in accordance with the Digital Accountability and Transparency Act of 2014, known as the DATA Act. This audit is included in the OIG's [Fiscal Year 2021 Annual Plan](#). This audit also addresses the following top management challenge for the Agency, as identified in our [EPA's FYs 2020–2021 Top Management Challenges](#) report, issued July 21, 2020: fulfilling mandated reporting requirements.

The OIG's objectives are to:

- Assess the completeness, accuracy, timeliness, and quality of fiscal year 2020 third quarter financial and award data submitted for publication on USASpending.gov within the Office of the Chief Financial Officer.
- 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 primarily conduct work at EPA headquarters along with the finance centers and regions as needed. Applicable generally accepted government auditing standards will be used in conducting our audit. The anticipated benefit for this audit is improved operational efficiency.

We will contact you to arrange a mutually agreeable time to discuss our objectives. We would also be particularly interested in any areas of concern that you may have. We will answer any of your questions about the audit process, reporting procedures, methods used to gather and analyze data, and what we

should expect of each other during the audit. Throughout the audit, we will provide updates on a regular basis.

To expedite our audit, please provide the information listed in the “List of Deliverables” attachment within two weeks of the date of this notification memorandum to Shannon Lackey at lackey.shannon@epa.gov and Claire McWilliams at mcwilliams.claire@epa.gov.

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 immediately resolve the situation if an Agency employee or contractor refuses to provide requested materials 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 audit, and the project manager will be Claire McWilliams. Any information related to the audit should be addressed to Claire McWilliams at (312) 886-4041 or mcwilliams.claire@epa.gov or to me at (202) 566-2523 or curtis.paul@epa.gov.

Attachment

cc: Henry Darwin, Assistant Deputy Administrator
Doug Benevento, Associate Deputy Administrator
Mandy Gunasekara, Chief of Staff
Michael Molina, Deputy Chief of Staff/Operations
Wesley J. Carpenter, Acting Deputy Chief of Staff
Carol Terris, Associate Chief Financial Officer
Paige Hanson, Associate Chief Financial Officer for Policy
Charlie Dankert, Senior Advisor for Budget and Planning, Office of the Chief Financial Officer
Lek Kadeli, Senior Advisor, Office of the Chief Financial Officer
Jeanne Conklin, Controller
Meshell Jones-Peeler, Deputy Controller
Richard Gray, Associate Deputy Controller
Aileen Atcherson, Director, Policy, Training and Accountability Division, Office of the Controller
Nikki (Wood) Newton, Branch Chief, Management, Integrity, and Accountability Branch, Policy, Training, and Accountability Division, Office of the Controller
Brian Webb, Chief, Business Analysis Branch, Office of the Controller
Stacey Church, Chief, Fees and Collections Branch, Office of the Controller
Simranjeet Jassal, Chief, General Ledger Analysis and Reporting Branch, Office of the Controller
Maria Williams, Director, Office of Budget, Office of the Chief Financial Officer
Angel Robinson, Acting Deputy Director, Office of Budget, Office of the Chief Financial Officer
Renee Miller, Director, Business Planning and Operations Division, Office of the Controller, Office of the Chief Financial Officer
Kathy Sedlak O’Brian, Director, Office of Planning, Analysis, and Accountability, Office of the Chief Financial Officer
Ruth Alene Soward, Director, Office of Resource and Information Management, Office of the Chief Financial Officer
Michael Clanton, Director, Office of Technology Solutions, Office of the Chief Financial Officer
Dany Lavergne, Director, Accounting and Cost Analysis Division, Office of the Controller
Vonda Jennette, Deputy Director, Accounting and Cost Analysis Division, Office of the Controller

Carmelita Chadwick-Gallo, Director, Research Triangle Park Finance Center, Office of the Chief Financial Officer

Greg Luebbering, Director, Cincinnati Finance Center, Office of the Chief Financial Officer

David Zeckman, Associate Deputy Assistant Administrator for Mission Support

Dan Coogan, Acting Director, Office of Resources and Business Operations, Office of Mission Support

Michael Hardy, Director, Administrative IT Staff, Office of Mission Support

Bill Sabbagh, Director, Information Security and Management Staff, Office of Mission Support

Kimberly Patrick, Director, Office of Acquisition Solutions, Office of Mission Support

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Regional Audit Follow-Up Coordinators, Regions 1–10

Sean W. O'Donnell, Inspector General

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Jennifer Kaplan, Deputy Assistant Inspector General for Congressional and Public Affairs

Jeffrey Lagda, Congressional and Media Liaison, Office of Inspector General

Claire McWilliams, Project Manager, Office of Inspector General

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 Next Generation Grants System, Integrated Grants Management System, EPA Acquisition System, and Treasury's DATA Act Broker Submission portal.
3. Fiscal year 2020, third 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. The 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 2020/FY 2021 that was not reported in FY 2019).
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 FY 2020 third 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 FY 2020 third 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 2020, third quarter, validation reports from the System for Award Management and from the Federal Funding Accountability and Transparency Act Sub-Award Reporting System.
13. FY 2020, third quarter, 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 risk profile of the Agency.
15. List of Federal Shared Service Providers 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 (such as minutes from meetings, presentations, and discussions)

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