



**Defense Nuclear Facilities
Safety Board**

Washington, DC 20004-2901

**Office of the
Inspector General**

July 25, 2018

MEMORANDUM TO: Glenn Sklar
General Manager

Christopher J. Roscetti
Deputy General Manager

FROM: Dr. Brett M. Baker */RA/*
Assistant Inspector General for Audits

SUBJECT: STATUS OF RECOMMENDATION: AUDIT OF DNFSB'S
COMPLIANCE WITH THE DATA ACT (DNFSB-18-A-03)

REFERENCE: GENERAL MANAGER, DEFENSE NUCLEAR FACILITIES
SAFETY BOARD, CORRESPONDENCE DATED
JUNE 1, 2018

Attached is the Office of the Inspector General's (OIG) analysis and status of recommendations as discussed in DNFSB's response dated June 1, 2018. Based on this response, recommendation 1 remains resolved.

Please provide an updated status of the resolved subparts of this recommendation by October 15, 2018.

If you have any questions or concerns, please call me at (301) 415-5915 or Eric Rivera, Team Leader, at (301) 415-7032.

Attachment: As stated

cc: R. Howard, OGM

Audit Report

AUDIT OF DNFSB'S COMPLIANCE WITH THE DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT OF 2014 (DATA Act)

DNFSB-18-A-03

Status of Recommendations

- Recommendation 1: Develop, document, and implement DATA Act policies and procedures to:
- a. Create a system of internal controls that allows DNFSB to publish more reliable and timely account-level and award-level data on USAspending.gov.
 - b. Ensure the submission of DNFSB's Senior Accountable Official statement of assurance with the quarterly Broker submission. This process should include documentation for a system to develop, review, and approve (when such statements are required) any categorical explanations for misalignments of the data reported for display on USAspending.gov.
 - c. Define the mapping between agency specific data elements within Pegasys to the DATA Act Schema (57 elements).
 - d. Define the workflow for addressing validation errors and revisions, including identifying the people and systems necessary to make changes to the data prior to submittal to the Broker, in coordination with the USDA.
 - e. Define the role of the USDA FSSP in any migration or change to information systems supporting Broker submissions in coordination with USDA.
 - f. Define alignment of files A through F and the cross-file linkages and cross-file calculations including documentation of systems, processes and policies for each element.
 - g. Define the process to create consistent and proper handling of data across DNFSB including establishing internal roles and responsibilities and identifying the people and systems necessary to make changes to the data prior to Broker submittal.

Agency Response Dated
June 1, 2018:

Agree.

Audit Report

AUDIT OF DNFSB'S COMPLIANCE WITH THE DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT OF 2014 (DATA Act)

DNFSB-18-A-03

Status of Recommendations

Recommendation 1 (cont.):

Subpart a.

The DNFSB has established a working three part internal control system that we are implementing and improving as we go. These procedures guide us in:

1. Formulating the PIID.
2. Checking the C and D file data before they are submitted to the Data Act Broker.
3. Checking the C and D file data after they are submitted to the Data Act Broker.

We have roughly documented the procedures that we are using but neither the procedures nor the documentation are in their final form nor have they yet been formally reviewed and approved.

The procedures that we have put in to place have been partially successful at reducing the error rate in our C Files. The C Files present obligation information from the accounting system on procurement actions that we have simultaneously recorded in Federal Procurement Data System (FPDS). The data in the accounting system should be consistent with the data in the FPDS. When they are not consistent the Data Act Broker creates error warnings. Between the Q1 2018 and Q2 2018 we reduced File C errors as shown below.

Error Type	Warnings Q1 2018	Warnings Q2 2018	Reduction
C11	55	38	-17
C12	7	8	1
C23.1	3	7	4
	65	53	-12

Audit Report

AUDIT OF DNFSB'S COMPLIANCE WITH THE DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT OF 2014 (DATA Act)

DNFSB-18-A-03

Status of Recommendations

Recommendation 1 (cont.):

Implementation of this recommendation is still in progress.

Target Completion Date: September 30, 2018

Subpart b.

The Acting Director of the Division of Accounting and Finance, has been assigned the role of DNFSB's SAO for the Data Act Submission. The USA spending Service Desk Team, assigned her the SAO role 12/20/17, as shown in the embedded e-mail, below as supporting documentation.

The SAO's certification statement takes into account the results of the DNFSB review before and after the files are submitted to the Data Act Broker as described in DNFSB's draft procedures. However, we need to formalize the documentation of preliminary assurance statements that others will provide to the SAO to provide a solid basis for the SAO's certification statement.

Implementation of this recommendation is still in progress.

Target Completion Date: September 30, 2018

Audit Report

AUDIT OF DNFSB'S COMPLIANCE WITH THE DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT OF 2014 (DATA Act)

DNFSB-18-A-03

Status of Recommendations

Recommendation 1 (cont.):

Subpart c.

This recommendation requires DNFSB to define the mapping between agency specific data elements within Pegasys to the DATA Act Schema (57 elements).

We use the Table 2 showing the Data Act's 57 elements as the basis for our data mapping. This table shows all of the relevant Data Act Elements, and by using this table we assure that we don't miss any important elements in our mapping.

We have mapped all of the Account Level Data Elements from Symplicity to the Data Act files. These are the Data Element #s 1 through 9 shown in Table 2, below. We have also mapped Data Element # 13, "Award Identification (ID) Number" also known as the PIID. The PIID is the key that ties the accounting data to the FPDS data. Having mapped these 10 elements enabled us to establish our initial set of controls over the correct creation and communication of these elements to the USDA/Pegasys team that enters them into Pegasys from which they are extracted and submitted to the DATA Broker. DNFSB has not mapped any other Data Element #s because we do not control their entry into the DATA Act Broker.

The EXCEL file embedded below as supporting documentation contains our data mapping of the 10 elements mentioned above, and is current as of May 22, 2018.

Completed: May 22, 2018

Status: We request closure of this recommendation based on the actions and supporting documentation provided above.

Audit Report

AUDIT OF DNFSB'S COMPLIANCE WITH THE DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT OF 2014 (DATA Act)

DNFSB-18-A-03

Status of Recommendations

Recommendation 1 (cont.):

Subpart d.

The DNFSB has not yet adopted a set of procedures; however, the workflow for creating the PIID and for making changes to the accounting and FPDS data both prior to and after the submittal to the Data Act Broker has been established.

Implementation of this recommendation is still in progress.

Target Completion Date: September 30, 2018

Audit Report

AUDIT OF DNFSB'S COMPLIANCE WITH THE DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT OF 2014 (DATA Act)

DNFSB-18-A-03

Status of Recommendations

Recommendation 1 (cont.):

Subpart e.

DNFSB has defined the role of the USDA FSSP by means of three documents.

In the DNFSB Data Act Working Group Charter we identified Brad Faris, the Pegasys Financial Services Liaison as our FSSP contact. We defined his role as "Advise DNFSB on Pegasys's handling of Data Act Elements". Here is an embedded copy of the charter:

In the following e-mail Mr. Faris confirmed that he would be our contact.

In the following e-mail Mr. Faris confirmed that USDA would submit the DNFSB required Data Act files for us.

Completed: May 22, 2018

Audit Report

AUDIT OF DNFSB'S COMPLIANCE WITH THE DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT OF 2014 (DATA Act)

DNFSB-18-A-03

Status of Recommendations

Recommendation 1 (cont.):

Subpart f.

DNFSB has only completed a part of the recommendation. We now have the DAIMS validation rules and are in the process of documenting our procedures for assuring the correctness of each element.

The DAIMS validation rules provided by Treasury define alignment of files A through F and the cross - file linkages and cross - file calculations, including documentation of systems, processes and policies for each element. They explain the criteria for correctness for each element in the data files A, B, C & D. A copy of the DAIMS validation rules is embedded below as supporting documentation.

Implementation of this recommendation is still in progress.

Target Completion Date: September 30, 2018

Audit Report

AUDIT OF DNFSB'S COMPLIANCE WITH THE DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT OF 2014 (DATA Act)

DNFSB-18-A-03

Status of Recommendations

Recommendation 1 (cont.):

Subpart g.

DNFSB has partially implemented procedures for consistent and proper handling of data across the agency. However, these procedures are not fully implemented nor documented. DNFSB has procedures for formulating PIIDs and for pre-checking the PIIDs and related data, but the procedures need improvement and they are only partially documented. We are in the process of adding a special data field in Symplicity that will capture the PIID and make it easier to compare between Symplicity and FPDS.

Implementation of this recommendation is still in progress.

Target Completion Date: September 30, 2018

Audit Report

AUDIT OF DNFSB'S COMPLIANCE WITH THE DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT OF 2014 (DATA Act)

DNFSB-18-A-03

Status of Recommendations

Recommendation 1 (cont.):

OIG Analysis:

The actions meet the intent the recommendation. While DNFSB requested closure of Subpart c. OIG review of the actions and supporting documentation provided found incomplete compliance with US Department of the Treasury, Bureau of the Fiscal Service guidance. As a result of OIG's July 6, 2018, meeting with DNFSB officials, it was agreed that that Subpart c. would remain in a resolved status. Subpart e. of the recommendation is considered closed. OIG will close this recommendation when subparts a. – d. and f. – g. are fully developed, documented, and implemented.

Status:

Resolved.