February 16, 2017

Report No. 4A-CF-00-16-038

MEMORANDUM FOR KATHLEEN M. McGETTIGAN
                      Acting Director

FROM: NORBERT E. VINT
                    Acting Inspector General

SUBJECT: Management Advisory Report – Digital Accountability and
                    Transparency Act Readiness Review

The Office of the Inspector General (OIG) conducted a readiness review of the U.S. Office of Personnel Management's (OPM) efforts to be in compliance with the Digital Accountability and Transparency Act (hereafter referred to as the DATA Act). The objective of our review was to gain an understanding of the processes, systems and controls which OPM has implemented, or plans to implement, to report financial and payment data in accordance with the requirements of the DATA Act.

We issued our draft review memorandum to Dennis D. Coleman, Chief Financial Officer (CFO), on September 30, 2016. The CFO's October 17, 2016, comments on the draft review were considered in preparing this final memorandum and are included as appendices. For specific details on the review results, please refer to the "Results" section of the memorandum.

This final memorandum has been issued by the OIG to OPM officials to improve the likelihood of compliance with the requirements of the DATA Act prior to full implementation. As part of this process, OPM may release the report to authorized representatives of the reviewed party. Further release outside of OPM requires the advance approval of the OIG. Under section 8M of the Inspector General Act, the OIG makes redacted versions of its final reports available to the public on its webpage. We interpret these reporting requirements to be applicable to this memorandum.

Please contact me, at (202) 606-1200, if you have any questions, or someone from your staff may wish to contact Michael R. Esser, Assistant Inspector General for Audits, at ██████████

Attachment

cc: Dennis D. Coleman
      Chief Financial Officer and Acting Chief Management Officer

      Daniel K. Marella
      Deputy Chief Financial Officer

      Rochelle S. Bayard
      Associate CFO, Center for Financial Systems Management

      David L. DeVries
      Chief Information Officer

      Mark W. Lambert
      Associate Director, Merit System Accountability and Compliance

      Janet L. Barnes
      Director, Internal Oversight and Compliance

      ███████████████

      Chief, Policy and Internal Controls

U.S. OFFICE OF PERSONNEL MANAGEMENT
OFFICE OF THE INSPECTOR GENERAL
OFFICE OF AUDITS

Management Advisory Report

THE U.S. OFFICE OF PERSONNEL MANAGEMENT'S
DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT READINESS REVIEW

Report No. 4A-CF-00-16-038
February 16, 2017

-- CAUTION --

BACKGROUND

The DATA Act, enacted on May 9, 2014, requires that Federal agencies report financial and payment data in accordance with data standards established by the U.S. Department of Treasury (Treasury) and the U.S. Office of Management and Budget (OMB). The data reported will be displayed on a website available to taxpayers and policy makers. In addition, the DATA Act requires that agency Inspectors General (IG) review statistical samples of the data submitted by the agency under the DATA Act and report on the completeness, timeliness, quality and accuracy of the data sampled and the use of the data standards by the agency.

The DATA Act provides for this oversight by way of the IGs and the Comptroller General of the United States. The DATA Act requires a series of oversight reports to include, among other things, an assessment of the completeness, timeliness, quality, and accuracy of data submitted. Specifically, the first set of IG reports were originally due to Congress in November 2016; however, agencies are not required to submit spending data in compliance with the DATA Act until May 2017. As a result, the IGs could not report on the spending data submitted under the DATA Act by the statutory deadline, as this data would not exist until the following year.

To this end, the Council of the Inspectors General on Integrity and Efficiency (CIGIE) issued a letter, dated December 22, 2015, to Congress addressing the timing anomaly and informing them that the IGs plan to provide Congress with their first required reports in November 2017, a one-year delay from the due date in the statute, with subsequent reports following on a two-year cycle, in November 2019 and November 2021. CIGIE believes that moving the due dates back one year will enable IGs to meet the intent of the oversight provisions in the DATA Act and provide useful reports for the public, the Congress, the Executive Branch, and others.

Although CIGIE determined the best course of action was to delay the IG reports, CIGIE is encouraging IGs to undertake DATA Act "Readiness Reviews" at their respective agencies well in advance of the first November 2017 report. The IG community, through the Federal Audit Executive Council (FAEC) stood up the FAEC DATA Act Working Group. The working group issued the DATA Act Readiness Review Guide to assist agencies in their readiness reviews. This readiness review, in addition to the requirements of the DATA Act, will assist all parties in helping to ensure the success of the DATA Act implementation efforts and with future audits required by the DATA Act. The primary criteria for this review were OMB's M-15-12[1] and Treasury's *DATA Act Implementation Playbook*[2] (version 1.0).

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[1] M-15-12 "Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable" provides guidance for agencies to carry out current transparency reporting requirements pursuant to the Federal Funding Accountability and Transparency Act and new reporting requirements pursuant to the DATA Act.

[2] The DATA Act Implementation Playbook describes eight key steps that, if followed together, should help agencies leverage existing capabilities to drive implementation of the DATA Act.

SCOPE AND METHODOLOGY

We performed our review from May 12 through August 31, 2016, at OPM's headquarters in Washington, D.C. The scope of our review concentrated on the following four steps of the "Agency 8-Step Plan" as described in the *DATA Act Implementation Playbook* (version 1.0):

1. Organize team: Create an agency DATA Act work group including impacted communities (e.g., Chief Information Officer, Budget, Accounting, etc.) and identify the Senior Accountable Officer.

2. Review elements: Review list of DATA Act elements and participate in data definitions standardization.

3. Inventory data: Perform inventory of Agency data and associated business processes.

4. Design and strategize:
   a. Plan changes (e.g., adding award identification numbers (Award ID) to financial systems) to systems and business processes to capture data that are complete multi-level (e.g., summary and award detail) fully-linked data.
   b. Prepare cost estimates for fiscal year (FY) 2017 budget projections.

To accomplish the review, we:

- Obtained an understanding of the laws, legislation, directives, and any other regulatory criteria (and guidance) related to OPM's responsibilities to report financial and payment information under the DATA Act.

- Conducted interviews with OPM's DATA Act working group responsible for the implementation of the DATA Act at the agency-level.

- Identified the major reporting components within OPM responsible for implementation of the DATA Act.

- Assessed OPM's efforts and formal implementation plans (at the agency and component levels) to report financial and payment information under the DATA Act.

RESULTS

Based on our analysis, we determined that OPM's implementation process is on track for meeting the requirements of the DATA Act.

OPM's DATA Act Implementation Narrative

We found OPM's DATA Act Implementation Narrative, which addresses new requirements that agencies must employ pursuant to the DATA Act and was submitted to OMB in September 2015, to be adequate. OPM's plan includes an implementation timeline, estimates for resource requirements, and a target for identification of foreseeable challenges to implementation of the DATA Act by May 2017.

DATA Act Subject Matter Experts

OPM has aligned knowledgeable personnel within OPM's DATA Act Implementation Workgroup (DAIW) to provide a vision for a successful implementation of the DATA Act and its requirements. The DAIW has an effective management structure with clearly defined roles and responsibilities, which include, but are not limited to:

- the Senior Accountable Official, who for the DATA Act implementation is also OPM's Chief Financial Officer, and who assumes responsibility for coordinating and collaborating OPM's efforts pursuant to the development and implementation of the DATA Act and data quality framework for reporting OPM Federal spending information;

- the Chief Acquisition Officer, who leads policy development, establishment of acquisition goals, evaluation and monitoring of bureau organizations, strategic sourcing, governance of Federal-wide and Treasury procurement systems, and continuous improvement of the acquisition environment; and

- the Chief Information Officer, who is responsible for endorsing and providing input on the DATA Act implementation.

Information Technology Systems under the DATA Act

OPM has two separate financial systems affected by the implementation of the DATA Act: (1) the Consolidated Business Information System (CBIS), an Oracle application, for its Salaries & Expenses and Revolving Fund business operations, and (2) the Federal Financial System (FFS), a long running Consultants to Government and Industries - American Management System mainframe solution of over 20 years, for its Trust Funds processing.

Data mapping ensures an agency has identified and linked all 57 required data elements in its source systems. In addition, data mapping is necessary so agencies can successfully extract data in the required DATA Act format. Specifically, data mapping ensures OPM is able to extract the required data from its procurement and grant systems to the broker[3] to extract the data. The data mapping for OPM's systems involves several files containing various payment data elements.

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[3] The broker is a virtual data layer at the agency that maps, ingests, transforms, validates, and submits agency data into a format consistent with the DATA Act Schema.

OPM is currently excluding File C[4] for FFS and is using Governmentwide Treasury Account Symbol/Standard Form 133 (GTAS/SF133) information for the File A[5] extract for CBIS. CBIS received a technical patch on October 10, 2016, that introduced reporting form updates to File B[6]. Furthermore, OPM is performing custom extracts for File C for CBIS until Oracle releases the DATA Act patch. Once Oracle releases its DATA Act patch in FY 2017, OPM will use the delivered software extracts for testing all CBIS related files in the DATA Act broker to ensure all agency data is consistent with the DATA Act Schema[7] for File C. OPM is using GTAS/SF133 information for FFS to generate the File A extract and OPM's Office of the Chief Information Office and Office of the Chief Financial Officer (OCFO) departments are in the process of assessing File B for FFS.

OPM has established an Award ID link for CBIS between Oracle and CompuSearch PRISM[8]; however, they do not maintain any award data in FFS. The DAIW stated that Treasury verbally acknowledges the fact that OPM's File C, of FFS, cannot be generated; however, without supporting documentation, we are unable to verify that an official waiver has been granted to exclude File C from OPM's FFS DATA Act reporting requirements. OPM submitted and validated both CBIS and FFS Files A, B, and C in the DATA Act broker to which all files were validated.

Areas of Concern

In spite of the fact that we believe OPM is on track for meeting the requirements of the DATA Act, we have identified two areas of concern that should be immediately addressed by OPM to improve the implementation process moving forward. Specifically:

(1) Oversight of the Implementation Process

OPM's DATA Act narrative states, "The goal for the DAIW risk management process is to manage risks, issues and related action items in a timely manner and execute mitigation strategies and adhere to related due dates. At a minimum, high priority risks and new risks will be reviewed at the bi-weekly DAIW status meetings."

We were unable to determine that OPM's DAIW functioned in the capacity stated by OPM's DATA Act narrative above, in regards to coordinating and collaborating OPM's implementation efforts across multiple offices within OPM. Our determination was based on the following factors:

- The DAIW provided Power Point presentations from two of their DAIW status meetings held on May 26 and June 7, 2016. However, the DAIW did not provide actions taken

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[4] File C reports obligations at the award and object class level.
[5] File A contains appropriation summary level data that is aligned to the SF133 reporting.
[6] File B includes obligation and outlay information at the program activity and object class level.
[7] A data standard that contains both a human-readable and a machine-readable version of the standard.
[8] PRISM is a powerful, web-based application that provides federal and defense acquisition communities with the tools needed to effectively support the complete acquisition management lifecycle.

during the status meetings, such as; documenting the roles and responsibilities for each DATA Act team member, recording key decisions and actions from team meetings, and formalizing the review and approval of deliverables submitted to OMB and the Treasury. Meeting minutes are a valuable project management tool that is vital to any successful implementation plan to discuss the project's goals, assigned tasks, and progress or deviation towards intended outcomes. OPM should strengthen documentation of the DAIW regularly scheduled status meetings held to exchange information about the project. This will allow key managers to track the progress of work results, change requests, corrective actions, and lessons learned of the DAIW implementation endeavors.

- The DAIW denied OIG's request to attend their August 2, 2016, meeting, the purpose of which was to allow the OIG to observe the DAIW's risk management process first hand.

- The DAIW missed a milestone date, which stated a completion timeframe of the first quarter of FY 2016. During our review, we were unable to validate the completion of the requested FFS data element inventory, in "Step 3: Define Inventory of Data Elements", outlined in the OPM DATA Act Implementation narrative provided to OMB, dated September 11, 2015. OPM should strengthen project management over the DATA Act's implementation effort by ensuring that they complete the tasks and meet the milestones projected in the eight step *DATA Act Implementation Playbook*.

CFO's Response:

OPM will track the progress of the project as they work toward the May 2017 implementation date. In regard to the missed milestone, "Treasury and OMB did not release the DATA Act Information Model Schema Version ... until April [29, 2016; therefore,] the original milestone date of Quarter 1, 2016 [first quarter of FY 2016] was no longer feasible. OPM completed this step in June. ... OPM will continue our efforts toward the successful implementation of the DATA Act by ensuring tasks are completed timely and milestone dates are met in accordance with the eight step DATA ACT Implementation Playbook."

OIG's Reply:

The OIG acknowledges the fact that Treasury and OMB did not release the DATA Act Information Model Schema until April 29, 2016; however, OPM's DATA Act implementation narrative stated that an initial inventory, which identified OPM's source systems data extractions, was to be completed by the first quarter in FY 2016, during which time a 90 beta version of the DATA Act Information Model Schema existed.

(2) Inventory Data

Program activity is not automatically stored and produced in CBIS or FFS; therefore, OPM is relying on manual calculations to bridge this gap[9]. As a result, during our review we did not

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[9] Data that is not captured or data that is hard to extract.

conduct a formal, adequate, and complete data inventory of the DATA Act elements for each major reporting component, and therefore could not confirm that OPM is properly reporting complete, reliable or accurate data. An upcoming Oracle patch for OPM's CBIS is expected to be released in FY 2017, which will update the Reporting Code form to accommodate mapping for program activities.

During our review we were also unable to validate the completion of the FFS data inventory, as the inventory had not yet been completed by the Office of the Chief Information Officer and the OCFO. In response to our draft memorandum, the OCFO provided the OIG with a copy of the completed FFS inventory. While we acknowledge that the FFS inventory has since been completed, we did not review the inventory for content and the requirements of the DATA Act, due to reporting time constraints. We will complete a detailed review of the FFS inventory as part of our FY 2017 DATA Act audit.

CFO's Response:

OPM acknowledges this area of concern. "Regarding FFS, OPM is in the final stages of development of a new reporting program that will extract File B balances from the financial system. Within this program is a crosswalk that will derive program activity codes and object class information aligned with FFS accounting Entry Identifications. User Acceptance Testing (UAT) is expected to begin in late October."

CONCLUSION

We found that OPM is in position to report financial and payment data in accordance with the requirements of the DATA Act. Nonetheless, we have identified two areas of concern that if not addressed may impact our FY 2017 DATA Act audit.

- Our review of OPM's coordination and collaboration of DAIW efforts between the program offices concluded that OPM's oversight was inefficient.

- In addition, our review of the CBIS and FFS data element inventory concluded that OPM requires manual calculations to extract data vital to reporting complete, reliable, and accurate data as mandated by the DATA Act. While the OCFO understands this process is not ideal, it was a necessary progression to allow inclusion of a functional inventory in the timeframe outlined by the DAIW to complete the implementation process. Plans are currently in place to upgrade the system and begin the implementation of automated calculations for any element that previously required a manual effort. OPM is working with Treasury and OMB to rectify all material gaps identified during the implementation process and satisfy all requirements set forth by the DATA Act.

UNITED STATES OFFICE OF PERSONNEL MANAGEMENT
Washington, DC 20415

Chief Financial
Officer

OCT 17 2016

MEMORANDUM FOR ██████████████████
        Chief, Internal Audits Group

FROM: DENNIS D. COLEMAN
         Chief Financial Officer

SUBJECT: Response to Draft- Results of the Digital Accountability and Transparency Act
         Readiness Review (DATA Act)

In response to the "Draft - Results of the Digital Accountability and Transparency Act Readiness Review dated September 20, 2016 issued by the Office of the Inspector General (OIG), the Office of Personnel Management (OPM) has reviewed the draft . OPM acknowledges that OIG has determined that the implementation process is on track for meeting the requirements of the DATA Act.

OPM also acknowledges the two areas of concern identified by the OIG in which they are recommending be addressed immediately by OPM to improve the implementation process moving forward. The two areas of concern are (1) oversight of the implementation process and (2) inventory data.

In the oversight of the implementation process concern OIG indicates that the DATA Act Implementation Workgroup (DAIW) did not provide documentation of meeting minutes from bi-weekly status meetings. OPM agrees that meeting minutes are a valuable project management tool that is vital to a successful implementation. To that end, OPM documents activity for all bi-weekly meetings in addition to maintaining attendance to record team members' participation in these meetings. OPM provided supporting documentation to OIG in response to this concern also referenced in their Information Request #02 on June 23, 2016.

Included in the oversight concern, OIG referenced that OPM denied their request to attend DAIW bi-weekly meetings. The bi-weekly meetings are intended to be working sessions where members report progress on their assigned responsibilities and each member has a specific role. This structure enhances the productivity of these meetings. OIG's participation as a member of the DAIW with a specific role will be considered, in addition to OIG attendance at future DAIW bi-weekly meetings.

OIG also indicated that OPM's DAIW missed milestones dates that were outlined in the September 2015 Implementation Plan narrative provided to the Office of Management and Budget (OMB), as part of their oversight of the implementation process concern. OPM is unable to address this concern, as we are not aware of the specific missed milestone date that OIG references.

The second area of concern identified by OIG is associated with inventory data. OIG indicated that the Program Activity is not automatically stored and produced in the Consolidated Business Information

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Systems (CBIS) or the Federal Financial System (FFS), and that OPM is relying on manual calculations to bridge this gap. OPM addressed this concern in the OIG Information Request #03 dated August 18, 2016, where it was stated that "viable solutions were identified for all material gaps." A CBIS GAP Analysis and Alternatives was also included in OPM's response detailing plans for utilizing the Oracle patch to configure the CBIS program code information for File C (Award Financial). The use of manual calculations is a short term solution to allow OPM to take advantage of the immediate opportunity of using the DATA Act Broker. The patch enhancement provided by Oracle will configure all data elements and automate the calculated balances as the long term solution. Additionally, CBIS was recently updated with a technical patch on October 10, 2016 that introduced reporting form updates to the Federal Administrator to facilitate Object Class and Program Activity mapping configurations for File B requirements. These new code types will allow mapping configurations to be defined against the current Accounting Code Structure flexfield ranges to extract data accordingly for the File B process.

Regarding FFS, OPM is in the final stages of development of a new reporting program that will extract File B balances from the financial system. Within this program is a crosswalk that will derive program activity codes and object class information aligned with FFS accounting Entry Identifications. User Acceptance Testing (UAT) is expected to begin in late October.

OIG also indicated that they were unable to validate that the FFS data inventory was complete and that all material gaps have been identified. OPM provided the CBIS data inventory in response to the OIG Information Request #02. However, we are unable to identify a specific request for the FFS data inventory. The FFS data inventory will be provided, if needed. The gaps identified for FFS focused on object class/program activity not being defined or stored in the system. OPM is currently developing a reporting program for FFS to support the File B (Object Class/Program Activity) DATA Act requirements.

OPM will continue our efforts toward the successful implementation of the DATA Act by ensuring tasks are completed timely and milestone dates are met in accordance with the eight step DATA Act Implementation Playbook. OPM will also continue to track the progress of the project as we work toward the May 2017 implementation date.

If you have any questions or concerns, please contact ████████████ on ████████████ or ████ ████████ on ████████████.

From: ▮▮▮▮▮▮
To: ▮▮▮▮▮▮
Cc: **Coleman, Dennis D**; ▮▮▮▮▮▮ ; ▮▮▮▮▮▮
Subject: **FW: Emailing - Draft DATA Act Readiness Review.pdf Date: Thursday, November 03, 2016 4:03:32 PM Attachments: FW DATA Act Request for Status Update.msg RSS - FFS Data Act Elements Inventory v2.xlsx**
Importance: **High**

Good afternoon ▮▮▮▮ **,**

Thank you for the opportunity to provide a response to the OIG assessment of the missed milestone. Please find below the OPM response. Additionally, as requested, attached is the completed FAA data inventory for OIG review.

If additional information is required, please let us know.

OPM RESPONSE: OIG indicated that OPM's DAIW missed milestones dates that were outlined in the September 2015 Implementation Plan narrative provided to the Office of Management and Budget (OMB), as part of their oversight of the implementation process concern. However, Treasury and OMB did not release the DATA Act Information Model Schema Version 1.0 (DAIMS v 1.0) until April 29th, 2016. Therefore, the original milestone date of Quarter 1 - 2016 was no longer feasible. OPM completed Step 3 in June, 2016.

Thank you, ▮▮▮▮

▮▮▮▮▮▮

Chief, Projects & Initiatives
Office of Personnel Management Office of the Chief Financial Officer (OCFO) E-mail: ▮▮▮▮▮▮ **@opm.gov Phone:** ▮▮▮▮▮▮

Begin forwarded message:

From: " ▮▮▮▮▮▮ **" <** ▮▮▮▮▮▮ **@opm.gov>**
Date: November 1, 2016 at 4:11:11 PM EDT
To: "Coleman, Dennis D" < ▮▮▮▮▮▮ **@opm.gov>**
Cc: " ▮▮▮▮▮▮ **" <** ▮▮▮▮▮▮ **@opm.gov>, "** ▮▮▮▮▮▮ **" <** ▮▮▮▮▮▮ **@opm.gov>**
Subject: RE: Emailing - Draft DATA Act Readiness Review.pdf

Good afternoon Dennis,

Thank you for your response to our DATA Act Readiness Review draft report. In an effort to keep our promise of reporting a complete, accurate and fair final memorandum, I would like to further clarify our comments in the draft with supporting documentation provided within this email. On your response, dated October 17, 2016, it was stated that:

"OIG also indicated that OPM's DAIW missed milestones dates that were outlined in the September 2015 Implementation Plan narrative provided to the Office of Management and Budget (OMB), as part of their oversight of the implementation process concern. OPM is unable to address this concern, as we are not aware of the specific missed milestone date that OIG references."

OIG sited "Step 3: Define Inventory of Data Elements", of the OPM DATA Act Implementation narrative dated September 11, 2015, which stated that this task was estimated to be completed by the first quarter of fiscal year 2016. (*Please see attachment - OPM DATA Act Implementation narrative, page 7, section 3.2.3*)

In addition, we reviewed the following documentation which identified the status of "Step 3: Define Inventory of Data Elements" as still "in progress" (see attachments for the bulleted three items below):
- **Data Act - Status Update - 05262016 FINAL v3 (*see slide 9 of 15, step 3 and 3.5*)**
- **DATA_Act_PMO_OPM_Meeting Deck_Final_20160523 (*see slide 6 of 6, items for discussion and timeline provided*)**
- **2016 0607 DATA Act Status Bi-Weekly (*See page 3 of 7, status update chart for step 3*)**

OPM RESPONSE: OIG also indicated that OPM's DAIW missed milestones dates that were outlined in the September 2015 Implementation Plan narrative provided to the Office of Management and Budget (OMB), as part of their oversight of the implementation process concern.

Treasury and OMB did not release the DATA Act Information Model Schema Version 1.0 (DAIMS v 1.0) until April 29th, 2016. Therefore, the original milestone date of Quarter 1, 2016 was no longer feasible. OPM completed this step in June.

Please provide a response, by *11/3/16*, notifying us whether you agree or disagree with our assessment of a missed milestone date for the completion estimate for "Step 3: Define Inventory of Data Elements", located within OPM DATA Act Implementation narrative.

Respectfully,

████████

Auditor, Internal Audits Group Office of Inspector General
U.S. Office of Personnel Management 1900 E. Street, NW, Room 6400 Washington, DC 20415
Direct: ██████ **/ Fax:** ██████
██████ **@opm.gov**

All labor that uplifts humanity has dignity and importance

From: ████████
Sent: Monday, October 17, 2016 4:42 PM
To: ████████ **<** ████████ **@opm.gov>**
Cc: Coleman, Dennis D < ████ **@opm.gov>; Barnes, Janet L**
< ████ **@opm.gov>;** ████████ **<** ████████ **@opm.gov>**
Subject: Emailing - Draft DATA Act Readiness Review.pdf Please see attached CFO response.

Thanks

████████

Program Analyst - Administrative Operations Resource Management Office
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████████

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Washington Metro Area:	(202) 606-2423

By Mail: Office of the Inspector General
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1900 E Street, NW
Room 6400
Washington, DC 20415-1100

-- CAUTION --

Report No. 4A-CF-00-16-038