

Bureau of Consumer Financial Protection

Independent Auditors' Report on the Bureau's Fiscal Year 2021 Compliance With the Digital Accountability and Transparency Act of 2014



Office of Inspector General

Board of Governors of the Federal Reserve System
Bureau of Consumer Financial Protection



Office of Inspector General

Board of Governors of the Federal Reserve System
Bureau of Consumer Financial Protection

MEMORANDUM

DATE: October 27, 2021

TO: Dana James
Acting Chief Financial Officer
Bureau of Consumer Financial Protection

FROM: Cynthia Gray *Cynthia Gray*
Assistant Inspector General for Audits and Evaluations

SUBJECT: *Independent Auditors' Report on the Bureau's Fiscal Year 2021 Compliance With the Digital Accountability and Transparency Act of 2014*

This memorandum transmits the subject audit report, prepared by Brown & Company CPAs and Management Consultants, PLLC. We contracted with Brown & Company to audit the Bureau of Consumer Financial Protection's fiscal year 2021 compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act).

The contract requires the audit to be performed in accordance with the auditing standards applicable to performance audits contained in *Government Auditing Standards*, which is issued by the comptroller general of the United States. We reviewed and monitored the work of Brown & Company to ensure compliance with the contract and *Government Auditing Standards*. Brown & Company is responsible for the accompanying report, *Bureau of Consumer Financial Protection Audit Report: Independent Auditors' Report on the Bureau's Compliance with the Digital Accountability and Transparency Act of 2014 Submission Requirements for Fiscal Year 2021*, dated October 27, 2021.

We appreciate the cooperation that Brown & Company received from Bureau personnel during the audit. The report will be distributed to the following organizations as suggested by the Council of the Inspectors General on Integrity and Efficiency's Federal Audit Executive Council DATA Act Working Group:

- Senate Committee on Homeland Security and Governmental Affairs
- House Committee on Oversight and Government Reform
- Senate Committee on the Budget
- Senate Committee on Finance
- House Committee on the Budget

Dana James

October 27, 2021

- House Financial Services Committee
- U.S. Government Accountability Office
- U.S. Department of the Treasury Office of Inspector General

Please contact me if you would like to discuss this report or any related issues.

cc: Joshua Galicki
Lauren Hassouni
Carlos Villa

**Bureau of Consumer Financial Protection
Audit Report**

**Independent Auditors' Report on the
Bureau's Compliance with the
Digital Accountability and Transparency Act of 2014
Submission Requirements for Fiscal Year 2021**

October 27, 2021

**Prepared by:
Brown & Company CPAs and
Management Consultants, PLLC
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BROWN & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS, PLLC

To: Office of Inspector General
Board of Governors of the Federal Reserve System and the
Bureau of Consumer Financial Protection

From: Brown & Company CPAs and Management Consultants, PLLC

Subject: Memo to Transmit the Independent Auditors' Report of the Audit of the Bureau of Consumer Financial Protection's Compliance with the Digital Accountability and Transparency Act of 2014 Submission Requirements, for Fiscal Year 2021

Date: October 27, 2021

Brown & Company CPAs and Management Consultants, PLLC (Brown & Company) was engaged to perform this performance audit of the Bureau of Consumer Financial Protection's (Bureau) compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act), for Fiscal Year 2021 as required by the Act. This memo serves as the transmittal memo to the Office of Inspector General (OIG) for the Board of Governors of the Federal Reserve System and the Bureau of Consumer Financial Protection. Audit report was released in final form on October 27, 2021, by Brown & Company.

Brown & Company provided the Bureau's management with a draft of this report for review and comment. At the exit conference held on October 6, 2021, the Bureau's management stated that they concur with the content of the report. Because we are not making formal recommendations, a written management response to this report was not required.

It was a pleasure working with the various individuals within the OIG's office as well as the individuals at the Bureau who provided the information included in the audit report.


Greenbelt, Maryland
October 27, 2021

Bureau of Consumer Financial Protection - Audit Report

**Independent Auditors’ Report on the Bureau’s Compliance with the
Digital Accountability and Transparency Act of 2014 Submission
Requirements for Fiscal Year 2021**

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Bureau of Consumer Financial Protection - Audit Report

Independent Auditors' Report on the Bureau's Compliance with the Digital Accountability and Transparency Act of 2014 Submission Requirements for Fiscal Year 2021

1 Objective

The objective of this performance audit was to assess the Bureau of Consumer Financial Protection's (Bureau) compliance under the Digital Accountability and Transparency Act of 2014 (DATA Act) with respect to:

- The completeness, accuracy, timeliness, and quality of fiscal year (FY) 2021, first quarter (Q1) financial and award data submitted to the U.S. Department of Treasury (Treasury) for publication on USAspending.gov, and
- The Bureau's implementation and use of the Government-wide financial data standards established by the Office of Management and Budget (OMB) and Treasury.

2 Background

The DATA Act

In 2006, Congress passed, and the President signed the Federal Funding Accountability and Transparency Act of 2006 (FFATA).¹ The purpose of FFATA was to increase transparency and accountability surrounding federal contracts and financial assistance awards. In accordance with FFATA, in December 2007, the OMB established a federal government website, USAspending.gov that contains obligation data on federal awards and subawards.

The DATA Act was enacted May 9, 2014, to expand the reporting requirements pursuant to FFATA. The DATA Act, in part, requires federal agencies to report financial and award data in accordance with the established governmentwide financial data standards. In May 2015, Treasury and the OMB published 57 data definition standards (commonly referred to as data elements) and required federal agencies to report financial and award data in accordance with these standards for DATA Act reporting in January 2017. Subsequently, and in accordance with the DATA Act, Treasury began displaying federal agencies' data on USAspending.gov for taxpayers and policymakers in May 2017.

In April 2020, OMB issued M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)*, which made changes to DATA Act reporting. Since the Bureau did not receive COVID-19 relief funds, we did not perform testing of COVID-19 relief funds data elements.

¹ Public Law 113-101 (May 9, 2014)

DATA Act's Applicability to the Bureau

The Bureau maintains two funds that it has determined fall under DATA Act reporting requirements. Under the DATA Act, federal agencies are required to disclose spending data. Section 3 of the DATA Act outlines the posting requirements pertaining to certain financial information for funds made available or spent by such agencies. Section 4 of the DATA Act provides for the establishment of governmentwide financial data standards for any federal funds made available to or spent by federal agencies. The Bureau has determined that the DATA Act applies in full to its Consumer Financial Civil Penalty Fund (Civil Penalty Fund) and in part to its Bureau Fund.

Civil Penalty Fund

As required by the Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act), the Bureau maintains a fund, the Civil Penalty Fund, into which the Bureau deposits the civil penalties it collects in judicial and administrative actions for violations of federal consumer financial law. Funds in the Civil Penalty Fund are used for payments to the victims of activities for which the civil penalties have been imposed. To the extent that such victims cannot be located or such payments are otherwise not practicable, the Bureau may use funds in the Civil Penalty Fund for the purpose of consumer education and financial literacy programs. The funds in the Civil Penalty Fund are also used for administrative costs, such as contractors' fees, associated with making payments to Civil Penalty Fund victims.

Although the Dodd-Frank Act is silent on whether funds in the Civil Penalty Fund should be construed as government funds or appropriated monies, the Bureau determined that the entirety of the DATA Act and its associated governmentwide financial data standards and guidance apply to the Civil Penalty Fund.

Bureau Fund

The Dodd-Frank Act also required the Bureau to establish the Bureau Fund. The Bureau's programs and operations are funded principally by transfers from the Board of Governors of the Federal Reserve System from the combined earnings of the Federal Reserve System, up to the limits set forth in the Dodd-Frank Act. These transferred funds are deposited into the Bureau Fund. The Dodd-Frank Act provides that funds obtained by or transferred to the Bureau Fund are not to be construed as government funds or appropriated monies.

Section 3(b) of the DATA Act requires that federal agencies post certain financial information for any funds made available or spent by that agency. The Bureau determined that subsections 3(b)(1), (2), and (3) of the DATA Act, which require the posting of "appropriations" information, do not apply to the Bureau Fund, because such funds are not to be construed as appropriated monies. The Bureau determined, however, that the posting requirements found at subsection 3(b)(4) are applicable to the Bureau Fund, because this particular DATA Act requirement is not limited to appropriations information. Although the Bureau determined that not all reportable data were covered by the act, due to system limitations, the Bureau included all reportable Bureau Fund data in its submission for the FY 2021 Q1.

Section 4 of the DATA Act directs Treasury and OMB to establish governmentwide financial data standards for any federal funds made available to or spent by federal agencies and entities receiving such funds. The Bureau determined that these data standards and related guidance do not apply to the Bureau Fund because the Bureau Fund is not a federal fund.

Office of Inspector General

The DATA Act requires Inspectors General to periodically report to Congress assessing the completeness, accuracy, timeliness, and quality of a statistical sample of spending data submitted by the agency and the agency's implementation and use of the applicable data standards.

The Office of Inspector General (OIG) contracted with Brown & Company CPAs and Management Consultants, PLLC (Brown & Company), an independent certified public accounting firm, to perform this audit assessment of the Bureau's compliance under the DATA Act. Our audit scope, methodology, and criteria are presented in Appendix I and Appendix II.

3 Overall Audit Results

We determined that data within our sample that Bureau reported for FY 2021 Q1 for publication on USAspending.gov were complete, accurate, timely, and of excellent quality.

We found that the Bureau implemented and used the governmentwide financial data standards as established by OMB and Treasury, as applicable. We found that required elements were presented in accordance with the standards.

Overall Determination of Quality

Based on the results of our statistical and non-statistical testing for the Bureau's DATA Act audit for FY 2021 Q1, the Bureau scored 99.08 points out of a 100, which is a quality rating of Excellent. See Appendix III for the Bureau FY 2021 Q1 Quality Scorecard.

4 Statistical Results

Data Element Analysis

The DATA Act Analysis results from our testing are presented below. The results are consistent with the risks identified in the Bureau's Data Quality Plan.

Completeness of the Data - Projected Error Rate

Based on a 95% confidence level, the projected error rate for the completeness of the data elements is between 1.14% and 1.90%. A data element was considered complete if the required data element that should have been reported was reported.

Timeliness of the Data - Projected Error Rate

Based on a 95% confidence level, the projected error rate for the timeliness of the data elements is between 1.14% and 1.90%. The timeliness of data elements was based on the reporting schedules defined by the financial, procurement, and financial assistance requirements.

Accuracy of the Data – Projected Error Rate

Based on a 95% confidence level, the projected error rate for the accuracy of the data elements is between 1.14% and 1.90%. A data element was considered accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DATA Act Information Model Schema (DAIMS), Reporting Submission Specification (RSS), Interface Definition Document (IDD), and the online data dictionary, and agree with the originating award documentation/contract file.

5 Data Standards

Implementation and Use of the Data Standards

We have evaluated the Bureau's implementation of the government-wide financial data standards for award and spending information and determined the Bureau is using the standards as defined by OMB and Treasury.

The Bureau linked by common identifiers (e.g., Procurement Instrument Identifier (PIID), Federal Award Identification Number (FAIN), all of the data elements in the Bureau's procurement, financial, and grants systems, as applicable. For the Treasury's DATA Act Broker files tested, we generally found that the required elements were present in the file and that the record values were presented in accordance with the standards.

6 Non-Statistical Results

Completeness of the Agency DATA Act Submission

We evaluated the Bureau's DATA Act submission to Treasury's DATA Act Broker and determined that the submission was complete. To be considered a complete submission, we evaluated Files A, B, and C to determine that all transactions and events that should have been recorded were recorded in the proper period.

Timeliness of the Agency DATA Act Submission

We evaluated the Bureau's FY 2021 Q1 DATA Act submission to Treasury's DATA Act Broker and determined that the submission was timely. To be considered timely, it had to be submitted and certified within 45 days of quarter end.

Completeness of Summary-Level Data for Files A and B

We performed summary-level data reconciliations and linkages for Files A and B and did not identify any variances. The test results verified: (1) summary-level data from File A matched the agency's Government-wide Treasury Account Symbol Adjusted Trail Balance System (GTAS)

SF-133; (2) the totals and Treasury Account Symbol (TAS) identified in File A matched File B; and (3) all object class codes from File B match codes defined in Section 83 of OMB Circular No. A-11.

Results of Linkages from File C to Files B and D1

We tested the linkages between File C to File B by TAS, object class, and program activity, the linkages between File C to File D1 by both the PIID and Parent Award ID and the linkages between File C to File D2 by the FAIN or Unique Record Identifier (URI). All of the TAS, object class, and program activity data elements from File C existed in File B and all of the PIIDs/Parent Award IDs/FAINs/URIs from File C existed in File D1; and all PIIDs/Parent Award IDs/FAINs/URIs in Files D1 existed in File C.

Analysis of Errors in Data Elements Not Attributable to the Agency

The following table displays the results for errors in data elements that were not attributable to the Bureau.

Errors in DATA Elements not Attributable to the Agency				
PIID/FAIN	Data Element		Number of Exceptions	Attributed to
PIID	6	Legal Entity Congressional District	19	Extracted from DUNS and based on zip code +4.
Total			19	

We also noted two data elements, Current Total Value of Award and Awarding Office Code, with errors that are not attributable to the Bureau because they are in databases outside the Bureau's control environment. We have notified the agency of these errors for their consideration.

File C COVID-19 Outlay Testing and Results

The Federal Government's response to the COVID-19 pandemic included an economic relief package and new reporting requirements for agencies that received COVID-19 funds. Effective for the June 2020 reporting period, agencies with COVID-19 relief funding must submit DATA Act Files A and B on a monthly basis. We reviewed Files A and B and determined that the Bureau did not receive or report any COVID-19 relief funding for FY 2021.

7 Other Report Content

Assessment of Internal Controls

The Bureau's management is responsible for the compliance of the FY 2021 Q1 financial and award data submissions in accordance with the DATA Act and submission standards developed by the Treasury and OMB.

We assessed internal controls and compliance with laws and regulations necessary to satisfy the audit objectives. In particular, we assessed the internal control components and related principles that we deemed significant. However, because our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

We determined that the Bureau internal and information system controls as it relates to the extraction of data from the source systems and the reporting of data to the DATA Act Broker have been properly designed and implemented, and are operating effectively.

DATA Act Date Anomaly

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) identified a timing anomaly with the oversight requirements contained in the Digital Accountability and Transparency Act of 2014. That is, the first Inspector General (IG) reports were due to Congress on November 2016; however, Federal agencies were not required to report spending data until May 2017. To address this reporting date anomaly, the IGs provided Congress with their first required reports by November 8, 2017, 1-year after the statutory due date, with two subsequent reports to be submitted following on a 2-year cycle. This is the third and final report required under the DATA Act. On December 22, 2015, CIGIE's chair issued a letter detailing the strategy for dealing with the IG reporting date anomaly and communicated the strategy to the Senate

Committee on Homeland Security and Governmental Affairs and the House Committee on Oversight and Government Reform.

Testing Limitations for Files E and F

File E of the DATA Act Information Model Schema contains additional awardee attribute information the Treasury DATA Act Broker software extracts from the System for Award Management (SAM). File F contains sub-award attribute information the broker software extracts from the FFATA Subaward Reporting System (FSRS). Files E and F data remain the responsibility of the awardee in accordance with terms and conditions of Federal agreements, and the quality of these data remains the legal responsibility of the recipient. Therefore, agency senior accountable officials (SAO) are not responsible for certifying the quality of File E and F data reported by awardees, but they are responsible for assuring controls are in place to verify that financial assistance awardees register in SAM at the time of the award. As such, we did not assess the completeness, accuracy, timeliness, and quality of the data extracted from SAM and FSRS via the Treasury broker software system.

Exit Conference

Brown & Company provided the Bureau's management with a draft of this report for review and comment. The exit conference was held on October 6, 2021. The Bureau's management stated that they concur with the content of the report.

This report is intended for the information and use of the Bureau's management, OIG, and the U.S. Congress, and is made available to the public.



Greenbelt, MD
October 27, 2021

Appendix I – Scope and Methodology

Scope

We have conducted this performance audit of the Bureau’s compliance with the DATA Act financial and award data submissions for FY 2021 Q1.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Work performed was in accordance with the relevant DATA Act guidance and policies issued by GAO, OMB, and CIGIE, including the *CIGIE Federal Audit Executive Council (FAEC) Inspectors General Guide to Compliance under the DATA Act*, dated December 4, 2020. We also reviewed applicable laws, regulations, Bureau policies and procedures, and other documentation related to the DATA Act.

Brown & Company’s last day of fieldwork for the audit was August 6, 2021. We conducted our work at the Brown & Company offices located in Greenbelt, MD and held virtual conferences with the Bureau. The results of our procedures are described in this report.

We statistically selected and analyzed a valid sample of the Bureau’s FY 2021 Q1 spending data submitted by the agency for publication on USAspending.gov. We sampled 30 of 141 records. The sample size was based on a 95 percent confidence level, the population size, the expected error rate, and a desired sampling precision of 5 percent.

The scope includes examining DATA Act information reported in the Bureau’s FY 2021 Q1 financial and award data files listed below, as applicable:

- File A: Appropriations Account,
- File B: Object Class and Program Activity,
- File C: Award Financial,
- File D1: Award (Procurement),
- File D2: Award (Financial Assistance),
- File E: Additional Awardee Attributes, and
- File F: Sub-award Attributes

Files A, B, and C are submitted by the agency’s internal financial system(s). Files A and B are summary-level financial data. File C is reportable award-level data. Files D1 through F contain detailed demographic information for award-level records reported in File C. Files D1 through F are submitted by external award reporting systems to Treasury’s DATA Act Broker. The senior accountable official for the Bureau is required to certify these seven data files for its agency’s financial and award data to be published on USAspending.gov. The Bureau did not have any required reporting data for Files D2 through F.

Testing Methodology

To accomplish our objectives, we:

- obtained an understanding of any regulatory criteria related to the Bureau’s responsibilities to report financial and award data under the DATA Act. (See below for a list criteria);
- assessed the internal and information system controls in place as they relate to the extraction of data from the source systems and the reporting of data to Treasury’s DATA Act Broker, in order to assess audit risk and design audit procedures;
- assessed internal controls over financial reporting for the DATA Act;
- reviewed and reconciled the FY 2021 Q1 summary-level data submitted by the Bureau for publication on USAspending.gov;
- assessed the Bureau’s implementation and use of the 59 data elements/standards established by OMB and Treasury; and
- assessed the completeness, accuracy, timeliness, and quality of the financial and award data sampled; this included testing the Bureau’s submission of Files A through D1.

To test the Bureau’s DATA Act submission of Files A through D1, we:

- reviewed the Bureau’s certification and submission process;
- determined the timeliness of the Bureau’s submission;
- determined completeness of summary level data for Files A and B;
- determine whether File C is complete and suitable for sampling;
- randomly selected and examined a statistically valid sample of 30 records from a population of 140 total records in the Bureau’s FY 2021 Q1 certified spending data reported in File C;
- tested detailed record-level linkages for Files C and D1;
- tested detailed record-level data elements for Files C and D1 for completeness, accuracy, timeliness, and quality; and
- analyzed results.

We documented the Federal Shared Service Provider (FSSP)² controls with respect to the Bureau DATA Act audit. In relation to the Federal Shared Service Provider we:

- Reviewed the most recent FSSP FY 2021 Statements on Standards for Attestation Engagements (SSAE 18) report for control deficiencies related to DATA Act submissions.
- Assessed the Bureau’s DATA Act reporting roles and responsibilities as documented in their service agreement with the FSSP.
- Determined whether any findings could have a significant impact on the Bureau’s DATA Act submission.
- Identified corrective actions implemented by the FSSP to address reported deficiencies, if any.
- Determined whether the FSSP SAO and the Bureau SAO are coordinating and communicating to ensure that:
 - FSSP has identified and resolved areas of concern brought to their attention by Bureau and their Inspector Generals based on the prior DATA Act audits/submissions, if any.
 - FSSP continues to engage Bureau to collaborate and address potential changes/updates to reporting requirements and DAIMS.
 - FSSP and Bureau are tracking FSSP statuses for the need to upgrade systems, and/or implement new processes to comply with updated DATA Act requirements and ensure these responsibilities are reflected in their service agreements.

² The FSSP is the Department of Treasury Bureau of Fiscal Services.

- FSSP and Bureau have established reporting responsibilities for FSSPs and their customers, and that the DATA Act reporting roles and responsibilities for financial, procurement, and grants, are being established and documented in their service agreement.
- FSSP, in coordination with Bureau are continuing to determine applicable data elements and identify gaps and issues (if applicable).
- Evaluated the relationship of information systems controls to data reliability.

Appendix II – Criteria

During our audit, we obtained an understanding of the following criteria as applicable to the Bureau.

	Criteria Title
1	Digital Accountability and Transparency Act of 2014
2	Federal Funding Accountability and Transparency Act of 2006
3	The Federal Financial Management Improvement Act of 1996
4	The Federal Managers’ Financial Integrity Act of 1982
5	OMB Circular No. A-123
6	OMB Circular No. A-123, Appendix A
7	OMB Management Procedures Memorandum No. 2016-03
8	OMB M-17-04, Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability
9	OMB M-10-06, Open Government Directive
10	OMB Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies
11	OMB: Open Government Directive – Framework for the Quality of Federal Spending Information
12	DATA Act Information Model Schema (DAIMS) v 1.3 (includes Reporting Submission Specification & Interface Definition Document)
13	DAIMS v 1.3 Practices and Procedures
14	The DATA Act Online Data Dictionary
15	The Data Exchange Standard
16	Data Quality Playbook
17	Federal Spending Transparency Data Standards
18	DATA Act Broker Validation Rules
19	DATA Act Broker Submission Practices and Procedures
20	U. S. Digital Services Playbook
21	GAO Financial Audit Manual, Volumes 1, 2, and 3
22	Government Auditing Standards
23	Electronic Government: Implementation of the Federal Funding Accountability and Transparency Act of 2006

Appendix III – Quality Scorecard

The Quality Scorecard is designed to provide government-wide consistency in the measurement of quality. Quality of data is defined as data that is complete, accurate, and timely. The scorecard is formatted to calculate quality based on weighted scores of both statistical sampling results and non-statistical testing results. The overall quality score is Excellent at 99.08%.

The Bureau FY 2021 Q1 quality scorecard was calculated as follows:

Consumer Financial Protection Bureau (CFPB)			Maximum Points Possible	
FY 2021 DATA Act Quality Scorecard			Without Outlays (No COVID-19 Funding)	With Outlays (COVID-19 Funding)
	Criteria	Score		
Non-Statistical	Timeliness of Agency Submission	5.0	5.0	5.0
	Completeness of Summary Level Data (Files A & B)	13.0	13.0	10.0
	Suitability of File C for Sample Selection	13.0	13.0	10.0
	Record-Level Linkages (Files C & D1/D2)	9.0	9.0	7.0
	COVID-19 Outlay Testing Non-Statistical Sample	<i>No COVID-19 Funding</i>		0.0
Statistical	Completeness	14.8	15.0	15.0
	Accuracy	29.5	30.0	30.0
	Timeliness	14.8	15.0	15.0
Quality Score	Excellent	99.088	100.0	100.0

Appendix IV – Glossary of Abbreviations and Acronyms

Bureau	Consumer Financial Protection Bureau
CIGIE	The Council of the Inspectors General on Integrity and Efficiency
COVID-19	Coronavirus Disease 2019
DAIMS	DATA Act Information Model Schema
DATA Act	The Digital Accountability and Transparency Act of 2014
Data elements	Data definition standards
Dodd-Frank Act	Dodd-Frank Wall Street Reform and Consumer Protection Act
FAEC	Federal Audit Executive Council
FAIN	Federal Award Identification Number
FFATA	Federal Funding Accountability and Transparency Act of 2006
FSRS	Subaward Reporting Systems
FSSP	Federal Shared Services Provider
FY	Fiscal Year
GAO	Government Accountability Office
GTAS	Government-wide Treasury Account Symbol Adjusted Trial Balance System
IDD	Interface Definition Document
IG	Inspector General
OIG	Office of Inspector General
OMB	Office of Management and Budget
OMB Circular No. A-11	OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget
PIID	Procurement Instrument Identifier
RSS	Reporting Submission Specification
SAM	System for Award Management
SAO	Senior Accountable Officials
SF-133	Standard Form -133 Report on Budget Execution and Budgetary Resources
SSAE 18	Statements on Standards for Attestation Engagements - Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting
TAS	Treasury Account Symbols
Treasury	The United States Department of the Treasury
URI	Unique Record Identifier