



# Office of Inspector General U.S. Environmental Protection Agency

## At a Glance

22-P-0002  
November 8, 2021

### Why This Audit Was Done

The Digital Accountability and Transparency Act of 2014 requires the inspector general to review a statistically valid sample of the spending data submitted under the Act by the U.S. Chemical Safety and Hazard Investigation Board and to assess the completeness, accuracy, timeliness, and quality of the data sampled, as well as the CSB's implementation and use of the data standards established by the Office of Management and Budget and U.S. Department of the Treasury.

The U.S. Environmental Protection Agency's Office of Inspector General, which also serves as the OIG for the CSB, contracted with Allmond & Company to audit the CSB's fiscal year 2021 compliance with the Act. Allmond and Company selected fiscal year 2020 third-quarter data as the data sampled for this audit.

### This audit supports a CSB goal:

- Create and maintain an engaged, high-performing workforce.

Address inquiries to our public affairs office at (202) 566-2391 or [OIG\\_WEBCOMMENTS@epa.gov](mailto:OIG_WEBCOMMENTS@epa.gov).

[List of OIG reports.](#)

## ***Contractor-Produced Report: U.S. Chemical Safety and Hazard Investigation Board Independent Auditor's Report on Compliance with the Digital Accountability and Transparency Act of 2014 Submission Requirements for Fiscal Year 2021***

### What Allmond & Company Found

Allmond & Company found that the CSB's fiscal year 2020 third-quarter financial and award data submitted under the Digital Accountability and Transparency Act of 2014 were of "excellent" quality, as defined by the *CIGIE FAEC*

*Inspectors General Guide to Compliance under the DATA Act*, dated December 4, 2020. The *CIGIE DATA Act Guide* outlines four levels of data quality: excellent, higher, moderate, and lower.

The DATA Act requires the CSB to report accurate financial and award data on [USAspending.gov](https://USAspending.gov).

Allmond & Company found that the CSB complied with the DATA Act reporting requirements of completeness and timeliness and that the CSB's internal controls over the fiscal year 2020 third-quarter DATA Act submission were effective. Specifically, Allmond & Company determined that all data contained in the data elements for statistical samples tested were complete and timely. It also evaluated the CSB's fiscal year 2020 third-quarter DATA Act submission to Department of the Treasury's DATA Act Broker for nonstatistical samples and determined that the submission was complete and timely.

When assessing accuracy, Allmond & Company could not locate one data element in three instances in the System for Award Management, or SAM.gov, which is the official government website for people who make, receive, and manage federal contracts. That data element is automatically populated in the Federal Procurement Data System-Next Generation from SAM.gov, and not manually entered by the CSB. Allmond & Company attributed the error to extracting data from SAM.gov. As a result of these three instances, the projected error rate for the accuracy of the data elements was 0.73 percent. Allmond & Company made no recommendations to the CSB.

Allmond & Company is responsible for the enclosed audit report and the conclusions expressed in that report.