FEDERAL ELECTION COMMISSION

Office *of the* Inspector General

Evaluation of the FEC's DATA Act Compliance

Report Number OIG-2025-EV1

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TABLE OF CONTENTS

I. Results in Brief

What Did We Evaluate?

The Federal Election Commission (FEC) Office of the Inspector General (OIG) initiated an evaluation of the FEC's compliance with the requirements of the Digital Accountability and Transparency Act of 2014 (DATA Act) for fiscal year 2024. Specifically, the OIG examined a sample of 42 FEC procurement actions to determine whether the information about those actions was entered into USASpending.gov on a timely basis and was complete, accurate, and of high quality. In this effort, the OIG focused only on procurement actions for awards exceeding $100,000 in annual value.

Why Did We Do This Evaluation?

The DATA Act provides a framework and requirements to ensure that federal financial activity is made available in a timely, complete, and useful way to Congress, policy makers, vendors and industry groups, media, and the general public. Information on federal award activities is made available through USASpending.gov so that any interested party may search, review, and download information about federal contracting and procurement activities. This information is essential in providing financial transparency into the government's operations, and in supporting policies related to federal priorities and expenditures.

What Did We Find?

Apart from two issues discussed below, the completeness, accuracy, and quality of the data provided by the FEC was good overall. All data fields were complete in both Files C and D1 and entered with a high degree of accuracy (94.2%). The OIG did identify two significant issues with the data. The first involved the timeliness of data entry for File D1 data: only 45% of the reviewed awards were entered within three business days, as required by the Federal Acquisition Regulation (FAR). The second involved one specific data element in File D1, "Potential Total Value of Award", which was correct only 38% of the time. This error accounted for more than half of the accuracy errors in File D1. When Potential Total Value is excluded, the accuracy of the remaining data elements exceeds 97%.

What Did We Recommend?

The OIG made four recommendations in this evaluation:

1.) The OIG recommends that the Office of the Chief Financial Officer (OCFO) evaluate its workflows and processes and implement adjustments as needed to ensure that DATA Act data entry occurs in a timely fashion after awards are ratified.

2.) The OIG recommends that the OCFO implement training and controls necessary to prevent future Potential Total Value reporting errors.

3.) The OIG recommends that the OCFO correct the misrepresentations of Potential Total Value that appear on USASpending.gov.

4.) The OIG recommends that the existing *FEC DATA ACT Data Quality Plan* (DQP) be reviewed by the OCFO and revised to reflect current systems, processes, and controls.

II. Introduction

A. Background

The Federal Funding Accountability and Transparency Act of 2006 (FFATA) was passed in order to provide public access to federal spending data. This act mandated the creation of a specific online resource, USASpending.gov, to provide a gateway to federal financial information. The Digital Accountability and Transparency Act of 2014 (DATA Act) was enacted May 9, 2014, to expand the reporting requirements related to FFATA and to improve the transparency, consistency, and comparability of data provided through USASpending.gov. The USASpending.gov webpage specifically cites the following as objectives of the DATA Act:[1]

- Expand FFATA by disclosing direct agency expenditures and linking federal contract, loan, and grant spending information to federal agency programs;
- Establish governmentwide data standards for financial data and provide consistent, reliable, and searchable data that is displayed accurately;
- Simplify reporting, streamline reporting requirements, and reduce compliance costs, while improving transparency; and
- Improve the quality of data submitted to USASpending.gov by holding agencies accountable.

The DATA Act, in part, requires that federal agencies report financial and payment data for publication on USASpending.gov in accordance with the Governmentwide Spending Data Model (GSDM), which is a set of government-wide data standards developed by the U.S. Department of the Treasury (Treasury) and the Office of Management and Budget (OMB).[2]

B. DATA Act Requirements

The collection, reconciliation, and publication of agency financial and payment data is facilitated by the DATA Act Broker (Broker), which is a secure, web-based application developed by Treasury that federal agencies use to submit, validate, and certify monthly spending data. The Broker integrates information provided through federal financial management systems, awarding and procurement systems, and additional awardee and sub-award information provided by vendors directly through the System for Award Management (SAM). This information is segmented into a total of seven files:[3]

[1] https://www.usaspending.gov/about

[2] https://tfx.treasury.gov/system/files/2025-12/GSDM-Overview-v1.2.pdf

[3] https://www.usaspending.gov/data/about-the-data-download.pdf, at pages 4-5.

- ***File A – Appropriations Account***: Contains fiscal year cumulative federal appropriations account data on budgetary resources, obligations, and outlay data.
- ***File B – Object Class and Program Activity****:* Includes fiscal year cumulative federal object class accounting codes and program activity data corresponding to entries in File A.
- ***File C – Award Financial***: Contains current fiscal year obligation amounts for awards or award modifications as well as outlays (expenditures) against existing obligations. We note that while obligations are entered into specific periods (months) of the current fiscal year, outlays against obligations may not perfectly correspond because they can be partial (e.g., in the case of partial delivery) or executed in subsequent periods (e.g., after delivery and invoicing). For this reason, only the obligation records in File C were reviewed in this evaluation.
- ***File D1 – Award and Awardee Attributes (Procurement)****:* Includes award and awardee information for procurement sourced from the Federal Procurement Data System (FPDS-NG). This file includes data such as the name and address of vendors, the type of product or service they are providing (industry code), the action date, the obligation amount, the period of performance, the process through which the award was made, etc. There is a total of 41 DATA Act-mandated data elements in File D1 and numerous supplemental reporting fields.
- ***File D2 – Award and Awardee Attributes (Financial Assistance)***: Includes award-level information on federal financial assistance such as grants, loans, and insurance. Because the FEC does not provide financial assistance to external entities, this file was not reviewed as part of this evaluation.
- ***File E – Additional Awardee Attributes*** and ***File F – Sub-award Attributes***: These two files contain information about executive compensation and sub-awards, respectively, that is entered by vendors through SAM. Because this data is neither entered nor validated by the FEC, Files E and F were not reviewed as part of this evaluation.

One important aspect in ensuring that financial information is complete and accurate in the Broker (and subsequently made available on USASpending.gov) is the reconciliation process. Files A and B are generated monthly after undergoing automated data validation, and are then reconciled with the quarterly Report on Budget Execution and Budgetary Resources (known as the Standard Form 133) to ensure alignment of appropriations accounts with corresponding object class and program activity information.

Files C and D1 are reconciled monthly by the FEC's DATA Act Program Manager (Program Manager). Although the FEC's internal policy document, the *FEC DATA Act Data Quality Plan* (DQP), states that this reconciliation is to be conducted by the FEC's DATA Act Advisory Team, the reconciliation in practice is conducted by the Program Manager. This reconciliation process ensures that obligations and payments in the agency financial management system correspond to underlying award terms in the procurement and awards data system.

C. FEC Processes

Every agency was required to develop a DQP to document how the agency will implement the requirements of the DATA Act, as well as to document controls to ensure compliance. The FEC developed its DQP in 2020, and the document lays out the specific requirements, responsibilities, and processes needed to ensure that DATA Act data is submitted timely, contains all required data elements, and is accurate. This financial information is then published on USASpending.gov.

There are two main channels of information, using three different IT systems, that flow through the Broker into USASpending.gov related to procurements and awards. One flow of information relates to procurement and vendor management, and the other relates to payment and accounting management.

On the procurement and vendor management side, the FEC uses AEON to create and manage award and procurement actions. AEON contains information related to the attributes of the awards, such as a description of the deliverables, period of performance, cost, industry code, etc. This information is then transmitted to the Federal Procurement Data System – Next Generation (FPDS-NG), which is managed by the General Services Administration (GSA), FEC's Federal Shared Service Provider. GSA uses FPDS-NG for aggregating and ultimately facilitating the reporting of procurement awards across federal agencies.

The second information flow, related to the payment of awards, is done through Pegasys, which is a financial system and financial transactional processing service administered by Pegasys Financial Services within GSA. This system records financial obligations and outlays.

A table outlining the flow of data and key steps followed by FEC staff is presented on the following page.

Award Initiation
When the FEC wants to procure products or services, the agency conducts an acquisition process that results in an award with a selected vendor with specific award terms.
The Contracting Officer Representative (COR) enters basic award terms into AEON, the FEC awards management system. These terms include items such as the acquisition description, obligation amounts, period of performance, and the industry code for the product or service.
The proposed award action is sent by the COR to the procurement office and Contracting Officer (CO) for additional review and approval. It is also circulated to the Budget Team for approval.
Once all award terms have been reviewed and approved, a pdf award document is produced for signature by the vendor and agency.
After the award has been signed, a copy is shared with the vendor, the COR, and the project manager so that they have a copy of the final award documentation.

Procurement Data Flow (File D1)
Once the award has been signed, the FEC Procurement Office has three business days to enter the award data into FPDS-NG in accordance with the requirements of the FAR.[4]
The Procurement Office reviews the procurement information and transmits this data to FPDS-NG.
On a monthly basis, the Broker automatically imports award information from FPDS-NG as part of the reconciliation process.

Financial Data Flow (File C)
On a weekly basis, the FEC Data Act Program Manager prepares a transmittal form that includes a list of key data elements along with supporting award documentation. This transmittal form is sent to the FEC's contact at GSA.
GSA personnel then enter this award financial information into Pegasys on behalf of the FEC.
On a monthly basis, the DATA Act team at GSA uploads Pegasys financial information into the Broker in order to generate File C. This upload is performed in conjunction with the monthly reconciliation process.

Reconciliation
Each month, the Broker initiates a reconciliation process to ensure that the financial information it has received is complete and accurate prior to publication through USASpending.gov.[5]
The Broker compares File D1, which is comprised of procurement data received from FPDS-NG, with File C, which is comprised of financial information received from Pegasys, to determine that the information is complete in both files, that there are no missing entries, and that there are no discrepancies between the two files.
After comparing the data in File C and File D1, the Broker generates reconciliation files that include File C and File D1 data for the specific period, along with warning and error reports containing issues it has identified.
The FEC Data Act Program Manager downloads these files, including the warning and error reports, from the Broker and creates a comprehensive monthly reconciliation workbook to facilitate review and error correction.[6]
According to the DQP, the reconciliation process is broadly the responsibility of the DATA Act Advisory Team. In practice, the reconciliation is conducted by the Program Manager, a budget analyst in the OCFO.
Once all errors have been resolved, the FEC DATA Act Senior Accountability Officer (SAO), currently the FEC Budget Director, certifies the financial information within the Broker.
Once the FEC's financial information has been certified, it is then transmitted from the Broker to USASpending.gov where it is made publicly available, searchable, and downloadable.

[4] 48 C.F.R. § 4.604.

[5] *USDA Data Act Guidance 2025*, July 2025.

[6] All errors must be corrected as they are critical flaws in the data. Warnings, on the other hand, are for the benefit of the agency and do not require correction.

D. Past OIG Oversight Work

The OIG conducted statutorily-mandated DATA Act audits in 2017, 2019, and 2021. The specific findings and recommendations from these audits are provided in Appendix B.

The 2017 audit concluded that the FEC did, in general, properly implement the government-wide data standards and that the OIG could give reasonable assurance that internal controls over its government-sourced systems were adequate. The audit did identify some issues: submissions were not timely, File D1 had material accuracy issues due to both government-wide and FEC-specific causes, and FEC control procedures did not ensure that data submissions were complete, timely, accurate, and of quality. The OIG made four recommendations that were later closed.

The 2019 audit concluded that the FEC properly implemented and made proper use of the government-wide financial data standards. Moreover, the audit found that the FEC made significant improvements with the procurement data elements recorded in File D1. The overall error rate was 11.9 %, which fell in the "higher" quality level, which was the best quality level for the 2019 DATA Act audits. The OIG did find, however, that there were issues of completeness, accuracy, and timeliness and made four recommendations based on those findings. A fifth recommendation stemmed from the finding that the FEC did not develop a Data Quality Plan. All recommendations were later closed.

The 2021 audit again concluded proper implementation of the standards and noted further data quality improvement. File D1 completeness, timeliness, and accuracy were 96%. File C exhibited some challenges, although the overall quality rating was 90%, which produced a rating of "higher" for the 2021 quality level. The issues with File C produced a finding with two corresponding recommendations on coordination with the Federal Shared Service Provider (GSA) to ensure agreement on reporting items and proper execution. These recommendations were later closed.

III. Scope and Methodology

This evaluation was conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Quality Standards for Inspection and Evaluation* (known as the Blue Book).

This evaluation examined FY 2024 FEC financial and award data subject to DATA Act reporting requirements.[7] We have segmented DATA Act data into three categories: (1) DATA Act data that is currently subjected to annual statutory review by the OIG, (2) DATA Act that is not independently reviewed, and (3) DATA Act data that is not relevant to FEC operations.

Category 1: Includes Files A and B, which are examined as part of the FEC OIG's statutorily mandated annual audit of the FEC's financial statements. Because these files are already reviewed on an annual basis, the OIG determined it was not necessary to include them in this evaluation.

Category 2: Includes Files C and D1, which relate to procurement awards. File C contains financial data for obligations and expenditures against those obligations, while File D1 contains information about the award and vendor/awardee. These files are essential to the objectives of this evaluation.

Category 3: Includes Files D2, E, and F. File D2 relates to financial assistance awards, which the FEC does not make. File E relates to additional awardee attributes that are not entered by the FEC. File F relates to subawards which are not used. For this reason, these files were not reviewed as part of this evaluation.

As a result, the focus of this evaluation is limited to Category 2, Files C and D1.

The OIG considered the 28 awards with aggregate values of $100,000 or more during fiscal year 2024. The OIG prioritized examination of the largest FEC awards to maximize the total value of financial activity covered under this review. Of these 28 awards, the OIG created a stratified judgmental sample that included all six awards where the total value exceeded $500,000, and a selection of 17 of the 22 awards between $100,000 and $499,999. To determine this sample, random values were applied to the 22 awards using a random number generator, and 17 awards were selected.[8] This resulted in a total of 23 awards to be included in the OIG review.

Because some awards had multiple award actions over the course of fiscal year 2024 (for example, adding additional deliverables or modifying award terms), the 23 sampled awards produced a total of 42 individual award actions (base awards and/or modifications). All 42 of these individual actions were reviewed in this evaluation. For purposes of readability, throughout the report we frequently refer to these 42 award actions as simply "awards."

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[7] Some financial information is excluded from reporting through the DATA Act, notably inter-agency agreements and "micro purchases," which in 2024 were defined as routine acquisitions under $10,000.

[8] The "seed value" used by the random number generator was recorded to allow the sample selection to be reproduced independently, if needed.

There are 57 data elements mandated in the DATA Act compliance standards. The OIG reviewed 26 of these data elements. The 26 data elements reviewed were the most significant. Although the FEC is required to "enter" all of these data elements, not all are meaningful to the FEC's operations. There is also an element of redundancy between related data elements.

The 26 selected data elements included all 12 data elements that the FEC identified as "high risk" in the FEC DQP. The selected data elements for review also included every data element that was determined by the OIG team to be indispensable to an understanding of the award, including: its value, vendor, terms, dates, and program area. A full list of the 26 selected data elements is provided in Appendix A, along with an overview of the assessed accuracy of each of these data elements.[9]

[9] Timeliness is also included in the charts in the Appendix.

IV. Results of Evaluation

The overall quality of the reviewed FEC data was good. The accuracy of File C was 100%, and for File D1, accuracy was 94.2%. Combined, the overall accuracy for both files is just over 95%. The OIG did identify three issues, however: one related to the timeliness of File D1 data entry, one related to the Potential Total Value data element which the FEC considers high risk, and one related to outdated policies and procedures. These are discussed in detail below.

A. Financial Data in File C

The OIG evaluated 35 awards to confirm that they are present in File C, that all data elements are complete, and that all data elements are accurate. Only 35 of the 42 awards were reviewed because seven were "no-cost" modifications (and thus had no financial activity to report).

1. Completeness and Accuracy

The OIG examined six data elements for each of the 35 awards for a total of 210 individually-tested data elements. The results of this review showed that File C was:

- 100% complete at the award level.
- 100% complete at the individual data element level.
- 100% accurate at the individual data element level.

File C Criteria	Testing level	Number of test items	Number of errors	Error rate
Completeness	Award	35	0	0%
Completeness	Data element	210	0	0%
Accuracy	Data element	210	0	0%

The OIG did experience a challenge in its review because we were not able to download all of the File C information directly from the Broker.[10] Fortunately, the data that the OIG was not able to download directly was present in contemporaneous monthly reconciliation workbooks used by the FEC during fiscal year 2024. The OIG also confirmed that all of the File C information that the OIG was not able to directly pull from the Broker was present and correct on USASpending.gov.

[10] Most, but not all, of the File C monthly cross/reconciliation files were visible and downloadable by the OIG in the Broker. This may relate to a permissions issue as OCFO was able to download and provide a full set of monthly files, in addition to the contemporaneous reconciliation workbooks that included pre-reconciliation File C data.

The 100% accuracy of File C falls under the "Excellent" quality level, as provided in the *CIGIE FAEC Inspectors General Guide to Compliance Under the DATA Act*, which is the most recent DATA Act quality scale for DATA Act audits.[11]

Quality Level		
Range (%)		Level
0	69.999	Lower
70	84.999	Moderate
85	94.999	Higher
95	100	Excellent

2. Timeliness

There is a requirement that financial information be correctly attributed to the period (month) in which the obligation was created. There is also a process requirement related to the Broker's monthly reconciliation process which requires a cross-comparison of File C and File D1 and resolution of all errors before financial information can be published to USASpending.gov.

The OIG examined File C data to determine compliance with both the attribution requirement and meeting the deadline for monthly reconciliation. Of these 35 awards:

- 33 awards (94%) were submitted prior to the monthly data cutoff for GSA to transmit File C data to the Broker.
- 2 awards (6%) had not been entered in time to meet the reconciliation data cutoff, requiring the FEC to go through a process of working with GSA to have those records added.
- 35 awards (100%) were properly attributed to the period in which the obligation was incurred or modified.

Overall, the FEC met the highest (Excellent) quality level in entering File C data in a timely fashion and attributed to the correct time period.

B. Procurement Data in File D1

In assessing the FEC's compliance with the DATA Act with regard to the award data contained in File D1, we considered the following three components:

- ***Completeness***: that all awards were reported as required in File D1 and that all required data elements within those records were provided.
- ***Timeliness***: that all awards were entered into FPDS-NG within the 3-business-day timeframe required by 48 C.F.R. § 4.604.

[11] https://www.ignet.gov/sites/default/files/files/CIGIE-FAEC-Inspectors-General-Guide-to-Compliance-under-the-DATA-Act-December-2020.pdf

- ***Accuracy***: that all data elements entered in File D1 accurately reflected the terms as laid out in the underlying award language and documentation.

Here are the overall results of our review of these three components:

File D1 Criteria	Testing level	Number of tested items	Number of errors	Error rate
Completeness	Data element	840	0	0%
Timeliness	Award	42	23	55%
Accuracy	Data Element	840	49	5.8%

1. Completeness

All 42 awards were present in File D1. The OIG reviewed 20 data elements for each of the 42 awards in File D1, for a total of 840 individual data elements tested. All 840 data elements were provided for a 100% completeness rate at the data element level.

2. Timeliness

Twenty-three of the 42 awards reviewed (55%), were not entered into FPDS-NG within the required 3-business-day timeframe. This represents a 55% rate of non-compliance with the timeliness requirement. In discussion, the OCFO indicated that staffing constraints may be a contributing factor to this situation and that data entry timelines may be driven by the urgency of meeting the timeline for the monthly reconciliation process.

Timeliness of Data Entry	Number	Percent
Timely, entered within 3 or fewer business days	19	45%
Untimely, entered within 4-10 business days	7	17%
Untimely, entered within 11-20 business days	11	26%
Untimely, entered 21+ business days	5	12%
Total	**42**	**100%**

The last category, awards entered 21+ business days after execution, reflects awards that were entered into FPDS-NG a full calendar month after execution. The longest time from execution to data-entry was 41 business days.

There is one additional practical consequence of timeliness errors, which is the operational impact on the monthly reconciliation process. When a record is not present in either File C or File D1 by the "cutoff date," the reconciliation process requires that record to first be manually created in order to conduct the reconciliation itself. This correction needs to be made by the FEC's Federal Shared Service Provider (GSA), resulting in a labor intensive and inefficient process.

3. Accuracy

Of the 820 tested data elements, the OIG identified 49 accuracy errors. This represents an overall error rate of 5.8%, or an accuracy rate of 94.2%. This falls within the "Higher" quality level of the 2021 Data Act Audit framework, which is the most recent quality score for DATA Act audits.

The five most common error types are provided in the table below. Potential Total Value of Award stands out as being the most common error. In fact, more than half of the total accuracy errors identified in this evaluation were for the Potential Total Value data element, and it affected the majority of awards.

Top Five Errors Error/Data Element	Number of Awards	Percentage of Awards
Potential Total Value of Award (DE15)	26	62%
Legal Entity Address (DE05)	5	12%
Award Description (DE22)	5	12%
Action Type (DE36)	4	10%
Period Of Performance End Date (DE30)	3	7%

A total of 26 awards, or 62% of the 42 total awards reviewed, had an inaccurate value listed in the Potential Total Value of Award data element. This data element is identified as a "high risk" data element in the DQP. Because of the prevalence and significance of this data error, Potential Total Value of Award will be addressed in more detail in its own section.

The OIG looked at three data elements that describe the dollar value of the awards: Federal Action Obligation, Current Total Value of Award, and Potential Total Value of Award. Each of these provides a unique measure of the "cost" of the award. Here are the USASpending.gov data dictionary definitions along with added general descriptions:

- ***Federal Action Obligation***: Amount of the Federal government's obligation, de-obligation, or liability, in dollars, for an award transaction. That is, this is the amount that stems from each individual award action under a contract.
- ***Current Total Value of Award***: For a procurement, the total amount obligated to date on an award, including the base and exercised options. That is, this is the total amount obligated to date for a contract.
- ***Potential Total Value of Award***: For procurement, the total amount that could be obligated on an award, if the base and all options are exercised. That is, this is the total amount that could potentially be spent under a contract.

The first two obligation elements, Federal Action Obligation and Current Total Value, had extremely high accuracy rates, as can be seen in the summary table below. In fact, Federal Action Obligation (the obligation specific to a given award action) was 100% correct and the Current Total Value (cumulative obligations to date) was 98% correct. These two obligation elements reflect actual obligation amounts, as implemented in the course of award execution.

File C Criteria	Testing level	Tested items	Errors	Error rate
Federal Action Obligation	Data element	42	0	0%
Current Total Value of Award	Data element	42	1	2%
Potential Total Value of Award	Data element	42	26	62%

4. Potential Total Value of Award

The 62% error rate for the Potential Total Value of Award data element is substantial. It is the highest error rate for any specific data element or requirement of the DATA Act reporting process. Potential Total Value is also significant in that it represents the overall, total potential commitment the FEC has toward any given award. As such, Potential Total Value is central to the financial transparency goal of the DATA Act.

Potential Total Value is conceptually different than the other two obligation types, Federal Action Obligation and Current Total Value of Award. Federal Action Obligation is the actual obligation being created by an individual awarding action. Current Total Value of Award is the cumulative actual obligation to date under the award vehicle. These are both actual, concrete measures. Potential Total Value, on the other hand, represents the total hypothetical value of an award when and if all its options and modifications are fully exercised.

It is also different in that it should, in general, be constant over the course of a typical award life. Potential Total Value changes only when the underlying terms of the award are revised, not through normal execution and exercise of award terms. Most "modifications" are either no-cost administrative changes, option exercises, or funding actions (payments toward approved obligations) – none of which affect Potential Total Value. Changes to underlying award terms represent a minority of award modification actions.

To better understand the prevalence and cause of the Potential Total Value errors, as well as the magnitude of those errors, the OIG looked at the 23 underlying awards. To determine the Potential Total Value, the initial base awards were reviewed to identify the initial total value of all options available during the full period of performance. The OIG then reviewed all subsequent award modifications through the end of fiscal year 2024 to identify any revisions to the underlying award terms that would change the award's Potential Total Value. This value was then compared to the final Potential Total Value reported in fiscal year 2024 in File D1 to determine whether the value was incorrect, and if so, the magnitude of the difference.

Potential Total Value was misreported for 14 of the 23 awards. The following table provides award-level detail for these 14 awards.

Award	Potential Total Value (Actual)	Potential Total Value (Reported in File D1)	Difference Between Actual and Reported	Difference as Percentage of Actual	Type of Potential Total Value Error
9531BP20F0012	$2,185,951	$3,960,168	**+$1,774,218**	81%	Option Year Error
9531BP21F0015	$7,599,017	$6,791,949	**-$807,067**	11%	Option Year Error
9531BP21F0016	$1,269,051	$1,876,325	**+$607,274**	48%	Option Year Error
9531BP21F0024	$585,227	$565,107	**-$20,120**	3%	Base and Option Year Errors
9531BP21F0027	$8,404,554	$6,368,091	**-$2,036,463**	24%	Base and Option Year Errors
9531BP21F0036	$11,615,585	$17,545,772	**+$5,930,187**	51%	Option Year Error
9531BP21F0039	$762,814	$1,124,427	**+$361,613**	47%	Option Year Error
9531BP22F0046	$4,929,511	$2,818,528	**-$2,110,983**	43%	Base and Option Year Errors
9531BP23F0022	$7,326,806	$2,965,970	**-$4,360,836**	60%	Base and Option Year Errors
9531BP23F0039	$685,109	$811,168	**+$126,059**	18%	Option Year Error
9531BP24F0025	$675,197	$223,181	**-$452,016**	67%	Base Year Error Only*
9531BP24F0027	$3,296,117	$1,069,493	**-$2,226,624**	68%	Base Year Error Only*
9531BP24F0031	$1,276,700	$425,567	**-$851,133**	67%	Base Year Error Only*
9531BP24F0033	$1,267,190	$253,252	**-$1,013,938**	80%	Base Year Error Only*
Totals	**$51,878,828**		**$22,678,533**		

** For these four awards, there were no within-period modifications to test how option years were treated.*

Potential Total Value was underreported for 9 of the 14 awards. The combined actual Potential Total Value for these 9 was $35,360,319, but this was reported as $21,481,138 for a difference of $13,879,181. Potential Total Value was overreported for 5 of the 14 awards. These 5 awards had a reported combined value of $25,317,860 on an actual potential total value of $16,518,509, a difference of $8,799,351.

The smallest error was for contract 9531BP21F0024, which was underreported by $20,120, or 3% of the actual potential total value. The largest error in dollar terms was for contract 9531BP21F0036, which was overreported by $5,930,187. The largest error on a percentage basis was for award 9531BP20F0012, which was overreported by 81%. Overall, the combined difference between actual and reported values was 44% of the combined Potential Total Value.

The OIG review identified two distinct types of errors that produce incorrect values in File D1: base year calculation errors, and option year adjustment errors:

> **Base Year (BY) Error**: A BY error occurs when the FEC first enters into an award and the value for the potential value is mis-entered into the Broker. Potential Total Value should include the value of the award including all potential options. The BY errors identified in the OIG's review took the same form: the Potential Total Value was data entered as the obligation amount for the base year only and omitted the value of subsequent option years. BY errors result in the Potential Total Value being understated in the Broker and on USASpending.gov.

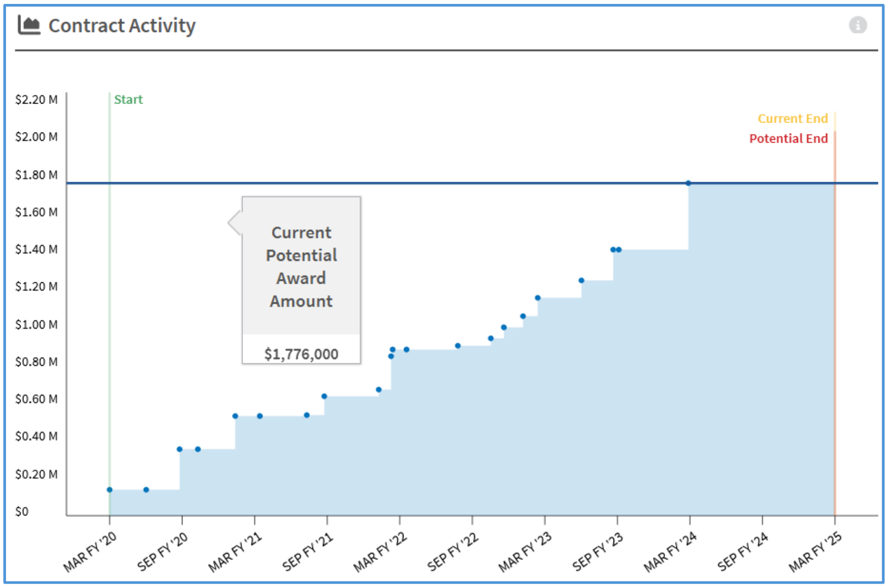
Option Year (OY) Error: An OY error occurs when an award's Potential Total Value is erroneously increased when an option is exercised. The value of all award options should already be included in the Potential Total Value, and consequently, the Potential Total Value should not change with the exercise of that option. If the Potential Total Value is increased with the exercise of an award option, the value of that option is counted twice. As a result, OY errors have the effect of overstating Potential Total Value in the data reported to the Broker and made available on USASpending.gov.

The table above notes at the contract level which error type was present for each award. BY and OY errors are not mutually exclusive, and a single award entry can have both types of errors. A review of the 23 awards that had errors in their Potential Total Value showed that 8 (35%) had BY errors, 10 (43%) had OY errors, and 9 (39%) were correct. It should be noted that 4 awards had both BY and OY errors and are counted in both categories.[12]

Potential Total Value errors flow through to USASpending.gov and provide an inaccurate picture of the status of FEC award and procurement activities. To illustrate this, we pulled data from USASpending.gov to show how a correctly reported award appears on the website, as compared to an award with a BY error and one with an OY error. USASpending.gov provides substantial information about individual awards, but here we focus on just the presentation of Potential Total Value (which is called "Potential Award Amount" on USASpending.gov).

[12] There were 4 awards that exhibited base-year and option-year errors. These 4 awards are treated as both base- and option-year errors. As a result, the individual categories sum to more than 23 awards and 100%.

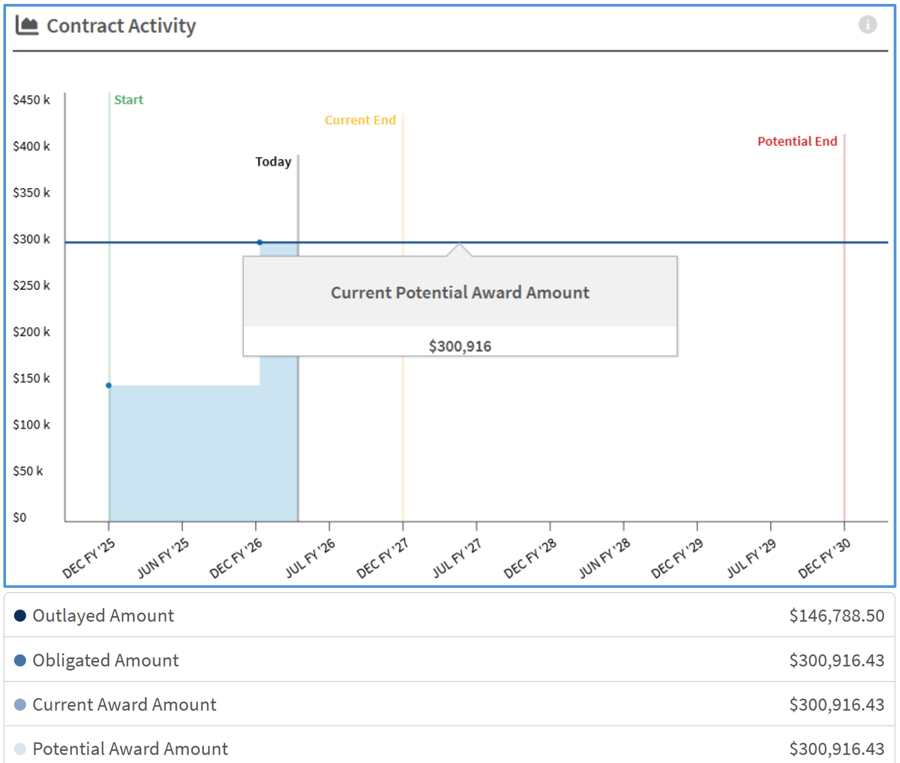
Example of Correct Potential Total Value – Award 9531BP20P0016



Outlayed Amount	$1,835,228.06
Obligated Amount	$1,776,000.00
Current Award Amount	$1,776,000.00
Potential Award Amount	$1,776,000.00

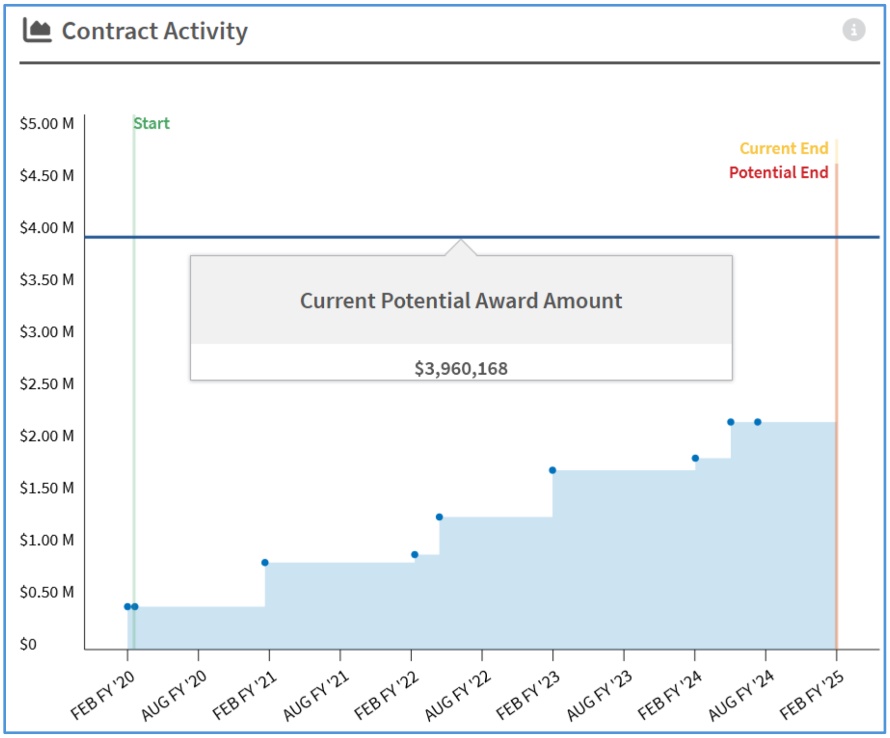
Here you see a five-year award (base year plus four option years) with a total potential obligation amount of $1,776,000 for all five years combined. The USASpending.gov chart demonstrates how obligations were created over the course of the five-year period of performance until they eventually equaled the Potential Total Value of $1.776 million. At this point, all option years had been fully exercised and the award fully implemented. Note that there are more than five increases to the obligation amount over the life of this award, which is because award implementation occurred in smaller "chunks" (e.g., the FEC might have initially implemented six months of an option year, then implemented the remainder later). The values in the table confirm that this award has been implemented in full.

Example of Base Year Error – Award 9531BP25P0005



Here, the Potential Total Value is underreported because it does not include the value of option years 2 through 4. Consequently, the reported total potential value is just $300,916 even though the actual Total Potential Value should be $811,099 when all option years are included. The first consequence of this is that over $500,000 in future obligations are not being reported through USASpending.gov. The second consequence is that this could suggest that the award has been fully obligated, and thus fully executed, even though there are three option years remaining.

Example of Option Year Error – Award 9531BP20F0012



Outlayed Amount	$1,631,321.16
Obligated Amount	$2,185,950.72
Current Award Amount	$2,185,950.72
Potential Award Amount	$3,960,168.24

In this five-year award, the Potential Total Value was incorrectly increased with the exercise of option years 1 through 4. This pushed the Potential Total Value up from $2.186 million to $3.960 million by the end of the period of performance. This gap between the actual Potential Total Value and the stated Potential Total Value conveys two inaccuracies: first, that the amount of this award was $1.8 million more than it actually was, and second, that the award was not fully exercised (i.e., that there remained $1.8 million in "unexercised" options).

C. Policies and Procedures

The FEC's DQP has not been updated since February 2020 and the OIG identified several instances where the document contained out-of-date information. Some could be characterized as administrative in nature, such as references to an old procurement management IT system that the agency no longer uses or the outdated micro-purchase threshold. Other instances may impact the execution of the FEC's DATA Act compliance more meaningfully. For example, the checklist to ensure File D1 accuracy does not include Potential Total Value among its 16 items. The prevalence of that error type suggests that a review and revision of that checklist could be beneficial.

The DQP also has outdated organizational and process information. For example, the DQP places substantial responsibility with the Advisory Team – a multi-departmental team that is responsible for ensuring that DATA Act requirements are met smoothly and with high quality. This team no longer functions as is described in the DQP. Additional processes may have shifted, such as the "continuous monitoring" process to ensure timeliness of data entry.

The DQP states that it is to be annually reviewed to ensure alignment of the plan and processes, to address issues to ensure data quality, and to ensure the FEC is up to date with regulatory or compliance requirements. The OIG did not identify evidence that the annual review has been performed according to the policy requirements.

V. Findings and Recommendations

Finding 1: Records were not entered into File D1 on a timely basis.

The FEC is not in compliance with the timeliness requirements of the FAR. As noted above, 55% of the reviewed awards were not entered within three business days as required by 48 C.F.R. § 4.604. Moreover, a significant number (12%) were not entered until more than a month after award exercise.

Setting aside the non-compliance with FAR, this presents two problems. The first is that award and procurement information provided on USASpending.gov is not as current as the DATA Act intends it to be. The second problem is one of inefficiency. The delay in File D1 data-entry creates a missing-record error during the Data Broker reconciliation process, which in turn necessitates the work of manually adding and correcting those data gaps prior to file certification and publication on USASpending.gov.

> **Recommendation 1**: The OIG recommends that the OCFO evaluate its workflows and processes and implement adjustments as needed to ensure that DATA Act data entry occurs in a timely fashion after awards are ratified.
>
> > **Management's Response**: Management concurred with the recommendation. Management noted that it "will look for ways to strengthen these areas through updated processes, improved controls, and clearer procedures in a revised Data Quality Plan".

Finding 2: The Potential Total Value of Award data element exhibited significant inaccuracies.

The majority of awards reviewed (62%) exhibited incorrect values for Potential Total Value of Award in File D1. As a result, incorrect values are published on USASpending.gov for the FEC's awards and procurement activity, resulting in an inaccurate presentation of the FEC's award activities.

The Potential Total Value errors show that the control and quality review processes have not been effective. However, the prevalence of this one specific error (accounting for the majority of all accuracy errors across the 26 tested data elements) also suggests that there may be a field-specific issue related to systems, processes, or training.

The OIG notes that, in response to the issues identified during fieldwork for this evaluation, the Procurement Office proactively provided training for all COR personnel in March 2026 that specifically addressed this issue.

> **Recommendation 2**: The OIG recommends that the OCFO implement training and controls necessary to prevent future Potential Total Value reporting errors.

<u>Management's Response</u>: Management concurred with the recommendation. Management noted that the Procurement Office has clarified the Potential Total Value concept to staff and "will work toward formalizing related processes and guidance in a revised DQP."

<u>OIG's Comment</u>: The OIG appreciates the steps that the OCFO has already taken. Once the agency has completed work on this recommendation, we will work with them to identify the documentation necessary to close this recommendation.

<u>Recommendation 3</u>: The OIG recommends that the OCFO correct the misrepresentations of Potential Total Value that appear on USASpending.gov.

<u>Management's Response</u>: Management concurred with the recommendation. Management noted that they have made necessary corrections to FY 2024 FPDS-NG data.

<u>OIG Comment</u>: The OIG appreciates the steps that the OCFO has already taken. We will work with the agency to confirm that corrections are reflected in USASpending.gov and to obtain any documentation necessary to close this recommendation.

Finding 3: The *FEC DATA ACT Data Quality Plan* is out of date.

The FEC's DQP has not been updated since February 2020. The plan states that it was to be reviewed and updated on an annual basis to ensure delivery of and compliance with DATA Act requirements. The current plan contains outdated processes, roles, and responsibilities.

<u>Recommendation 4</u>: The OIG recommends that the existing *FEC DATA ACT Data Quality Plan* be reviewed by the OCFO and revised to reflect current systems, processes, and controls.

<u>Management's Response</u>: Management concurred with this recommendation. Management noted it will work on revising the Data Quality Plan to ensure it reflects current practices.

Appendix A: Overview of Accuracy and Errors by File and Data Element

File C (35 testable records after excluding 7 no-cost modifications)

	Data Element/Error Type:	Number	% of Records	Accuracy
	Timeliness (submission by reconciliation cut off date)	2	6%	94%
	Timeliness (attribution to correct accounting period)	0	0%	100%
	24/ParentAwardID	0	0%	100%
	34(A)/PIID	0	0%	100%
*	50/ObjectClass	0	0%	100%
*	51(G)/SubAccountCode	0	0%	100%
*	53(B)/TransactionObligatedAmount	0	0%	100%
*	56(A)/ProgramActivityName	0	0%	100%
	Total	**2**	**1%**	**99%**

File D1 Accuracy (42 testable records)

	Data Element/Error Type	Number	% of Records	Accuracy
	Timeliness (3-business-day standard)	23	55%	45%
	1/AwardeeOrRecipientLegalEntityName	0	0%	100%
	2/AwardeeOrRecipientUniqueIdentifier	0	0%	100%
*	3/UltimateParentUniqueIdentifier	0	0%	100%
	5(A)/LegalEntityAddressLine1	5	12%	88%
	6/LegalEntityCongressionalDistrict	1	2%	95%
	11(A)/FederalActionObligation	0	0%	100%
*	14(A)/CurrentTotalValueOfAward	1	2%	98%
*	15/PotentialTotalValueOfAward	26	62%	38%
*	16(A)/TypeOfContractPricing	0	0%	100%
	17/NAICS	2	5%	81%
	18/NAICS_Description	0	0%	88%
	22/AwardDescription	5	12%	88%
	23/AwardModificationAmendmentNumber	0	0%	100%
	24/ParentAwardId	0	0%	100%
*	26/PeriodOfPerformanceStartDate	1	2%	95%
*	27/PeriodOfPerformanceCurrentEndDate	0	0%	100%
*	28/PeriodOfPerformancePotentialEndDate	3	7%	90%
*	30(B)/PrimaryPlaceOfPerformanceStateCode	1	2%	98%
	34(A)/PIID	0	0%	100%
	36(A)/ActionType	4	10%	90%
Total		**72**	**Error Rate**	**Accuracy**
	Total Accuracy Errors (Excluding Timeliness)	**49**	**5.8%**	**4.2%**
	Total (Excluding Timeliness and Potential Total Value)	**23**	**2.9%**	**97.1%**

** Denotes data elements considered "High Risk" in the FEC DATA ACT Data Quality Plan.*

APPENDIX B: RECOMMENDATIONS FROM PRIOR DATA ACT AUDITS

2017 DATA Act Audit

Finding (Completeness, Accuracy, Timeliness, and Quality).

File D1 is not accurate which is partially related to Government-wide data issues and FEC program office staff entering incorrect data into procurement system. Also, the FEC's data was not timely as all data files were submitted to the DATA Broker on May 4, 2017, four days past the required due date.

Recommendation 1. The FEC DATA Act Program Management Office (PMO) and Senior Accountable Official (SAO) should work with the FSSP to ensure appropriate corrective actions are implemented to ensure all future DATA Act submissions are submitted on time and the files are complete.

Recommendation 2. The SAO should ensure that proper controls are in place to ensure all non-financial data related to standard data elements are entered into the procurement system correctly.

Finding (Implementation and Use of Government-wide data standards)

The FEC did not implement control procedures to ensure data submissions are complete, timely, accurate, and of quality.

Recommendation 3: The SAO should ensure adequate control procedures are implemented to ensure data files are complete, accurate, timely, reconciled, and properly linked.

Recommendation 4: The SAO should review the validation and reconciliation documentation before certifying DATA files submitted to the Broker.

2019 DATA Act Audit

Finding 1: The FEC's FY 2019 first quarter Files C and D1 submission were not complete, accurate, or timely, and did not include all transactions and linkages.

Recommendation 1: We recommend the FEC OCFO document and implement a reconciliation process between File C and File D1 to ensure that discrepancies are identified and work with the FSSP to resolve File C errors prior to the SAO asserting to the completeness, timeliness, and accuracy of DATA Act submission.

Recommendation 2: We recommend the FEC's management ensure that any records missing from File D1 identified through the reconciliation process are corrected in a timely manner.

Finding 2: The FY 2019 first quarter File D1 detail award-level spending data included inaccurate data elements.

> Recommendation 3: We recommend that FEC's management reinforce the control procedures and processes in place to ensure award-level data is accurately entered into FPDS-NG and any DATA Act reporting errors are corrected within three business days.

Finding 3: The FEC did not process two contract awards timely in FPDS-NG as required by FAR.

> Recommendation 4: We recommend FEC's management reinforce written policies and procedures and internal controls over reporting of procurement award data to ensure awards are entered into FPDS-NG within 3 business days.

Finding 4: The FEC did not develop a Data Quality Plan to improve risk management over the DATA Act process.

> Recommendation 5: We recommend the FEC's management develop and implement a DQP to improve risk management over DATA reporting and to comply with OMB M-18-16.

2021 DATA Act Audit

Finding. The FEC's FY 2021 first quarter File C submission was not complete, accurate, and did not include all transactions and linkages.

> Recommendation 1: We recommend the FEC DATA Act program team coordinate with the FSSP to correct errors identified in DATA Act File C submission, as well as to come to a mutual agreement on how IAAs should be reported.

> Recommendation 2: We recommend that the FEC's SAO and FSSP SAO collaborate to ensure, going forward, adequate time is provided to identify and correct errors prior to the final DATA Act submission due dates.

THE FEDERAL ELECTION COMMISSION
Washington, DC 20463

June 12, 2026

Management Response to the Office of Inspector General's Draft DATA Act Evaluation Report

The Federal Election Commission (FEC) appreciates the opportunity to review and respond to the Office of Inspector General's (OIG) draft evaluation of the Agency's compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) for fiscal year (FY) 2024. We welcome the OIG's constructive assessment and value the report's recognition of the FEC's strong performance across DATA Act reporting measures.

The draft report highlights several positive findings that reflect the commitment of the Office of the Chief Financial Officer (OCFO), its procurement and budget staff, and our colleagues across the agency to transparency and sound financial stewardship. The report notes that, apart from two issues, the completeness, accuracy, and overall quality of the data provided by the FEC was good overall, and that all data fields in both Files C and D1 were complete and entered with a high degree of accuracy.

File C (current fiscal year financial award information) earned the highest possible quality rating of Excellent with 100 percent completeness and 100 percent accuracy. File D1 (procurement data) also demonstrated full completeness and strong accuracy. Importantly, the combined accuracy of Files C and D1 exceeded 95 percent, placing the FEC's overall data quality in the OIG's Excellent category. These results reflect the disciplined internal controls, careful reconciliations, and routine cross-checks applied by OCFO and procurement personnel as part of the agency's regular review processes.

Management also acknowledges the areas of improvement identified by the OIG. The report reflects that timeliness in procurement data entry can be improved, and that reporting of the Potential Total Value field showed an uneven implementation of the underlying concept during the review period. We agree that these are appropriate areas for refinement and appreciate the OIG's clear presentation of the findings.

We concur with OIG recommendations. Management will look for ways to strengthen these areas through updated processes, improved controls, and clearer procedures in a revised Data Quality Plan (DQP). This includes enhancing internal workflows, reinforcing staff understanding of reporting concepts, and ensuring our documentation reflects current practices.

So far, the Procurement Office has clarified the Potential Total Value concept to staff, made necessary corrections to FY 2024 FPDS data, and will work toward formalizing related processes and guidance in a revised DQP.

The FEC remains committed to continuous improvement and to upholding high standards of DATA Act reporting. We appreciate the OIG's thorough evaluation and its constructive recommendations, which will help further strengthen the agency's transparency and accountability framework.

On Behalf of Management,

John Quinlan

John Quinlan
Chief Financial Officer