

TRANSPARENCY IN PANDEMIC-RELATED FEDERAL SPENDING: REPORT OF ALIGNMENT AND GAPS

Transparency in Pandemic-Related Federal Spending
Report of Alignment and Gaps

Record of Changes

Change Number	Date	Reference	A = Add M = Modify D = Delete	Change Description

Transparency in Pandemic-Related Federal Spending

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Executive Summary

The Pandemic Response Accountability Committee (PRAC) seeks to understand whether, and if so, to what extent, the existing publicly available award-level data is sufficiently comprehensive to provide transparency into Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act) and subsequent pandemic-related spending. Over a six-week period, MITRE, a not-for-profit organization and operator of federally funded research and development centers authorized by the Federal Acquisition Regulation 35.017, completed an independent assessment of existing, publicly available information related to federal pandemic financial assistance and procurement awards. In this assessment, MITRE analyzed materials related to USAspending.gov, Small Business Administration's Paycheck Protection Program (SBA PPP), and the U.S. Department of the Treasury's (Treasury) Coronavirus Relief Fund (CRF). In this assessment, MITRE 1) confirmed whether gaps exist in USAspending.gov, SBA PPP, or CRF data collections¹ and 2) analyzed the impact of any such gaps to meet the CARES Act transparency requirements.

Comparing COVID-19-related spending to American Recovery and Reinvestment Act of 2009 (Recovery Act) investments, MITRE notes significant differences in the scope and nature of federal spending. While the Recovery Act embodied \$282 billion in federal funding, with the goal of "shovel ready" projects intended to spur economic growth, COVID-19-related funding, in contrast, amounts to more than \$2.6 trillion dollars and is intended to provide a wide array of social services, economic/small business, scientific research, and healthcare needs. Unlike Recovery Act funded awards, the government's coronavirus response is more opaque: the activities funded to respond to the impacts of COVID-19 are less visible on a daily basis to the public. Given the nature of federal investments to respond to the coronavirus, transparency is critical to manage and oversee the trillions in federal spending.

Findings

Leveraging a combination of USAspending.gov, SBA PPP, and the Treasury Office of Inspector General (OIG) CRF data sources, **publicly available data exists** to satisfy a substantial portion of the CARES Act transparency requirements.

Nevertheless, MITRE found **key gaps** in these existing data sources as they were evaluated for completeness, accuracy, and timeliness. These key gaps may impair the PRAC's ability to meet all COVID-19-related spending transparency requirements, pursuant to the Sections 15010 and 15011 of the CARES Act. Such gaps are identified as findings below, based on analysis of the completeness, accuracy, and timeliness of USAspending.gov, SBA PPP, and CRF data collections as they relate to CARES Act transparency requirements. It should be noted that the findings below are organized by dimension of data quality but not prioritized in any way.

Completeness

1. No award-level source of data is available to estimate number of jobs created or retained by the project or activity within USAspending.gov. The Office of Management and

¹ At the time of this assessment, CRF data was not publicly available and could not be assessed in its current state by MITRE and under the proposed approach and methodology applied to the other data sources.

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Budget (OMB) has represented that its source of data to compile this information is based on program-level information, not award-level data. Further, it is uncertain whether this reporting requirement is satisfied for SBA PPP based on its “jobs” data element.

2. USAspending.gov publishes federal spending at the procurement- and financial-assistance award level. For large covered funds, the CARES Act requires reporting of a “detailed list of all projects or activities” to include the name and description of each project or activity and associated financial information. Unless reporting at the award level is deemed sufficient, more information about projects and activities by financial assistance and procurement award may need to be required beyond what MITRE understands will be available for CRF awards.
3. USAspending.gov provides first-tier subaward obligation related financial and other descriptive subaward information for federal grants and contracts. However, no first-tier subaward loan information is available on USAspending.gov.²
4. Neither USAspending.gov, SBA PPP data, nor CRF data collection provide transparency into subawards below the first-tier subaward level, similar to the reporting requirements applied in the Recovery Act.
5. USAspending.gov does not provide subaward expenditure information.³
6. MITRE found there were missing values of the National Interest Action code for federal procurements on USAspending.gov.
7. With respect to SBA’s PPP loans more than \$150,000, SBA does not publish specific loan amounts, instead publishing only a “loan range” for each loan award. Further, neither PPP loan expenditures nor information regarding loan forgiveness are published by SBA.⁴
8. With respect to SBA’s PPP loans less than \$150,000, SBA does not publish identifying information about the recipients, including names or addresses.^{5,6}

Accuracy

9. The “award description” data elements continue to lack specificity about the intent or purpose of the award. Award descriptions often provide brief titles in the award description field or acronyms that fail to offer details regarding the award. OMB’s August 2020 guidance to federal agencies intends to improve the quality of this data, but such improvements have not yet manifested into currently available USAspending.gov.

² Treasury OIG requires collection and reporting of CRF awards. It should be noted that the PRAC has plans to make this information available on its public-facing website scheduled for launch in November 2020.

³ Ibid.

⁴ Finding #7 may no longer apply, depending on the outcome of pending SBA litigation, Case 1:20-cv-01240-JEB, Documents 14 & 19 (August 18, 2020 and September 22, 2020).

⁵ MITRE recognizes that recipient information is not required under the CARES Act, but the level of transparency potentially increases by considering actions to address.

⁶ Finding #8 may no longer apply, depending on the outcome of pending SBA litigation, Case 1:20-cv-01240-JEB, Documents 14 & 19 (August 18, 2020 and September 22, 2020).

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10. MITRE sampled the U.S. Department of Health and Human Services' (HHS) COVID-19-related federal grants awards from USAspending.gov and compared it to HHS Tracking Accountability in Government Grants System (TAGGS) data, finding a mismatch of approximately 30 percent of the award amounts published, between TAGGS and USAspending.gov data. MITRE compared awards using award IDs; however, it is recommended that further analysis be conducted to determine whether and the extent to which true data quality issues exist.
11. MITRE identified mismatches between various location-related data elements (e.g., zip code and congressional district) on USAspending.gov and in SBA's PPP data.
12. USAspending.gov publishes data regarding the top-five highly compensated employees of an awardee. The "name" field does not allow for filtering of "first name," "middle name," and "last name," because it is unstructured. This may impair the transparency of the top-five highly compensated executives of the recipient organization.
13. MITRE was unable to conclude the accuracy of first-tier subaward data, based on the data made available for the purposes of this assessment.
14. CRF detailed data was not available for the data quality analysis. In lieu of a data quality analysis, MITRE reviewed the published validation rules and GrantSolutions Prime Recipient User Guide. MITRE found the on-line data collection solution provides a structured, web-based information system that guides recipient users through the process of data capture, validation, certification, and final approval along with Treasury OIGs review, to ensure completion and accuracy. This review indicates the expected data quality of information provided would be high.

Timeliness

15. Pursuant to the Federal Funding Accountability and Transparency Act of 2006, amended by the Digital Accountability and Transparency Act of 2014, USAspending.gov requires agencies and prime recipients to report awards and first-tier subawards within two weeks of the award. The data model requires reporting more frequent than that required by the CARES Act.
16. With respect to SBA's PPP data, MITRE was unable to determine whether SBA moving forward will report data on a quarterly basis, pursuant to the CARES Act.

The final section of this report provides options for consideration to address the gaps identified herein.

Other Observations

During the course of analysis, MITRE noted other observations that while not statutorily required by the CARES Act are gaps that should be noted as possibly beneficial to the goal of transparency. The following observations apply only to USAspending.gov and SBA PPP due to the lack of available CRF data at the time of the assessment.

- **No information about what is required in the award (that is measurable/observable)**

The Award/SubAward Description may provide high-level information regarding what is required in the award. However, this element is unstructured, and while these elements

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have a 100 percent completion rate, the lack of structure or consistency in *what* is captured leads to degradation to the value of the elements.

Structured data elements regarding measurable objectives, goals, and performance measures would increase the transparency to understand the purpose of an award.

- **No progress information**

For USAspending.gov reported awards and SBA PPP awards, progress information is not collected or reported for prime awards or subawards. Access to progress information would enhance transparency on how the funds are being spent and whether they are being used as intended. As seen with the Recovery Act, transparency is increased when the information is integrated with measurable objectives, goals, and performance measures.

- **No information about whether the award has delivered what is required (that is measurable/observable)**

Related to the lack of information regarding measurable description of what is required in an award/subaward and progress information, there also exists a gap on outcomes. Measurable outcomes supported by objectives, goals, performance metrics, and progress toward those outcomes closes the gap on a true understanding of not just how funds are appropriated and obligated but whether the expected or anticipated outcomes were met.

- **Project/Activity reporting information**

With respect to USAspending.gov and SBA PPP, there is uncertainty of satisfying “Project or Activity” level reporting. Information is provided by federal award (grant, contract, loan). If it is interpreted that the provision's term "project or activity" is more detailed than that of a federal "award," this may not be satisfied.

- **Subcontract or Subgrant reporting information**

There is uncertainty of satisfying the reporting requirement for detailed information on any level of subcontracts or subgrants awarded by the covered recipient or its subcontractors or subgrantees. Information on USAspending.gov is provided by federal award (grant, contract, loan) at the first-tier subaward award level only. Depending on how the provision is interpreted, for the last phrase "as prescribed by the Director of OMB," the provision may be interpreted as requiring this detailed information on "any level" as "prescribed by OMB." In this case, OMB may say that its guidance prescribes "any" to mean "first tier" subaward reporting only (to meet the current statute).

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1 Preface

1.1 Overview

The Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act) was signed into law on March 27, 2020. This law provides more than \$2 trillion in emergency economic relief for individuals, families, and businesses affected by the 2020 coronavirus pandemic [1] [2] [3] [4]. The appropriations are made available to those in need, in the form of stimulus payments, grants, loans, and procurement actions related to coronavirus relief efforts. To provide oversight and transparency of coronavirus-related spending, the CARES Act mandates the establishment of the Pandemic Response Accountability Committee (PRAC) organized under the Council of the Inspectors General on Integrity and Efficiency (CIGIE) with a defined five-year mission.

Further, the CARES Act requires the PRAC to establish and maintain a user-friendly, public-facing website to foster greater accountability, transparency, and oversight in the use of covered funds. Key functions of the website include:

- Information explaining the coronavirus response and how covered funds are being used
- Accountability information such as findings from Inspectors General (IGs), progress reports, audits, and inspections
- Data on operational, economic, financial, grant, subgrant, contract, and subcontract information
- Data on any federal government awards that expend covered funds more than \$150,000, and information about the process used to award the funds
- Reports on covered funds obligated by month to each state and congressional district
- Public and confidential feedback on the performance of any covered funds
- Federal government awards that expend covered funds under the Federal Funding Accountability and Transparency Act of 2006 (FFATA) (31 U.S.C. 6101 note), allowing aggregate reporting on awards less than \$50,000
- Estimates of the jobs sustained or created by the CARES Act to the extent practicable
- Appropriate links to government websites with information concerning covered funds and the coronavirus response, including federal agency and state websites
- A plan from each federal agency for using covered funds
- Federal allocations of mandatory and other entitlement programs by state, county, or other geographical unit, related to covered funds or the coronavirus response
- Recommendations made to agencies relating to covered funds and the coronavirus response, as well as the status of each recommendation

The PRAC will exclude posting information to the website that is necessary to protect national security or to protect information not subject to disclosure under Sections 552 and 552a of Title 5, United States Code.

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To provide the necessary transparency in federal spending, the PRAC required assistance to better understand the landscape of existing reporting to USAspending.gov, pursuant to the Digital Accountability and Transparency Act of 2014 (DATA Act), and requirements set forth in OMB M-20-21 [5], “Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19).” In addition, MITRE assessed the extent to which SBA Paycheck Protection Program (PPP) spending data and Coronavirus Relief Fund (CRF)-related information collected by the Department of the Treasury (Treasury) could be leveraged to meet the CARES Act transparency requirements. The PRAC engaged MITRE, a not-for-profit operator of federally funded research and development centers authorized by the Federal Acquisition Regulation 35.017, to determine the requisite data gaps limiting the PRAC’s ability to satisfy the statutory mandate for transparency in CARES Act and subsequent pandemic-related federal spending requirements as contained in this report.

1.2 Purpose

This report provides an analysis of the CARES Act transparency requirements and the extent to which these statutory requirements can be satisfied through three publicly available data sets: USAspending.gov, SBA PPP, and CRF. To conduct this analysis, MITRE leveraged its knowledge from previous government-wide federal spending transparency efforts, with a focus on identifying gaps and data quality in the available data sets. Section 2 of this report provides MITRE’s approach for performing this analysis, including assumptions and constraints associated with the analysis. Section 3 identifies themes from prior federal spending transparency efforts. Section 4 references the CARES Act transparency requirements from Section 15011. Section 5 contains MITRE’s assessment of USAspending.gov, SBA PPP data, and Treasury CRF as aligned with the CARES Act transparency requirements, identifying alignment areas and gaps. Section 6 provides options to address the gaps.

1.3 CARES Act Stakeholders – Relevant Roles and Responsibilities

Table 1-1 summarizes the primary stakeholders that require coordination to impact data transparency requirements under the CARES Act:

Table 1-1. Primary Stakeholders Requiring Coordination

Stakeholder	Relevant Role(s) and Responsibilities
CIGIE	Independent entity within executive branch that addresses integrity, economy, and efficiency issues across the Office of Inspector General (OIG) community.
PRAC	Independent oversight committee under the CIGIE established under the CARES Act to promote transparency and provide oversight of funds provided under the CARES Act.
Office of Management and Budget (OMB)	Office within the Executive Office of the President that provides budget policy direction oversight; issues guidance to federal agencies on implementation of the CARES Act.

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Stakeholder	Relevant Role(s) and Responsibilities
General Services Administration (GSA)	Manages and operates systems that support federal acquisition activities and reporting of financial assistance subaward reporting to USAspending.gov; responsible for multiple appropriations accounts under the CARES Act, including managing the federal governments' buildings and assets in response to coronavirus, such as cleaning services, labor, supplies, and operations.
Treasury – OIG	Assigned responsibility under CARES Act to conduct monitoring and oversight of the receipt, disbursement, and uses of CRF payments.
Treasury, Bureau of Fiscal Service – Office of Data Transparency	Administers USAspending.gov to increase access and use of federal spending data for transparency; promotes transparency of data through improvement of value, quality, and availability of data by collaborating across stakeholders to define data standards and requirements.
Small Business Administration (SBA)	Administers loan programs established under the CARES Act to provide emergency economic relief to small businesses.
Department of Health and Human Services (HHS)	Administers Provider Relief Funds established under the CARES Act to support hospitals and healthcare providers.

2 Developing an Informed and Independent Assessment

2.1 Approach

MITRE consulted a variety of resources to inform the approach for conducting this assessment. Reviews of source documentation, stakeholder interviews, and lessons learned from prior federal spending transparency efforts surfaced key themes that guided the statutory and data quality analysis for the assessment.

Findings from the statutory and data quality analysis were evaluated against the three dimensions of data quality—completeness, accuracy, and timeliness—to determine if the requisite data requirements sufficiently meet the statutory mandate for CARES Act transparency as articulated in Sections 15010 and 15011. Additionally, an assessment was completed for CRF by reviewing information available on www.Treasury.gov and www.grantsolutions.com.

The evaluation of findings against the dimensions of data quality resulted in the identification of alignment areas, observations, and key gaps.

MITRE identified and defined three alternatives for consideration for remedying identified gaps and addressing observations.

Figure 2-1 outlines MITRE’s approach to conducting the assessment.

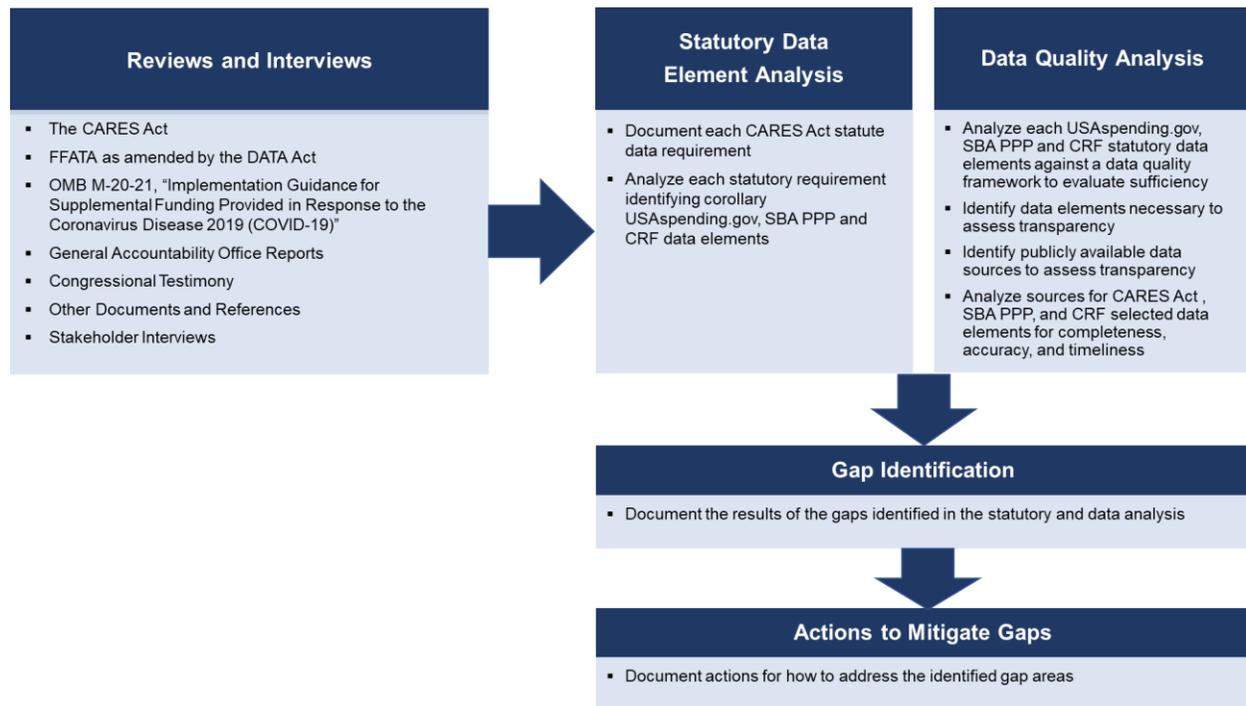


Figure 2-1. MITRE Approach for the Assessment

The assessment is further described in detail below.

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Source Document Reviews

MITRE reviewed source documentation to understand and document the transparency publication requirements of the CARES Act. Source documents include the legislation itself, OMB memoranda providing implementation guidance, other OMB correspondence, and information curated from stakeholder interviews. Source document reviews provided an understanding of related information and publicly available definitions to satisfy the PRAC objective of transparency and informed the assessment approach.

Stakeholder Interviews

MITRE conducted stakeholder interviews with the following organizations: PRAC; OMB, Office of Federal Financial Assistance; OMB, Office of Federal Procurement Policy (OFPP); Treasury, Bureau of Fiscal Service; Treasury, OIG; and the GSA, Federal Acquisition Service Office of Systems Management. The interviews were used to identify additional data sources and to gain an understanding of potential data limitations and gaps of existing data elements.

Prior Federal Spending Transparency Efforts Analysis

MITRE conducted a review of lessons learned and recommendations based on implementation of the Recovery Act [6] and other national disaster response implementations (e.g., Sandy Recovery Improvement Act [2013] [7]) and the DATA Act (2014) [8] to inform the transparency approach. Data sources included Government Accountability Office (GAO) reports, Inspector General (IG) reports, Recovery Board reports and documentation, and congressional hearings.

Statutory and Data Quality Analysis

MITRE conducted a detailed review of CARES Act Section 15011 to determine the data that would be needed by the PRAC to satisfy transparency. These evaluations included an assessment of USAspending.gov, SBA PPP, and CRF data satisfaction of the statute.

MITRE evaluated a subset of data elements identified as either statutorily required and reported to and available on USAspending.gov for CARES Act and SBA.gov for PPP. Additionally, an assessment was completed on data available on www.treasury.gov for CRF.

Gap Identification and Alignment

MITRE documented identified gaps and areas of alignment in support of this assessment.

Options for Curing Identified Gaps

MITRE proposed alternatives for the PRAC to consider in an effort to cure and remedy identified gaps and deficiencies.

2.2 Objectives

The objectives of this assessment follow:

- Assess and determine the requisite data requirements necessary to satisfy the statutory mandate for transparency in CARES Act and subsequent pandemic-related spending.

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- Identify alignment areas and key data gaps of current government-wide reporting requirements pursuant to:
 - The CARES Act
 - FFATA (2006) as amended by the DATA Act (2014)
 - OMB M-20-21 [9], “Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)”
- Provide the PRAC with sufficient information to make informed strategic decisions on the policies, procedures, operations, and engagement with both federal and non-federal stakeholders that advance its mission of providing transparency and oversight of pandemic response-related federal spending.

2.3 Assumptions

MITRE has identified the following assumptions for this assessment:

- Government-wide publication of federal spending data (e.g., USAspending.gov) is intended to both provide the public with visibility on how federal dollars are spent and address ongoing government management challenges by expanding the quality and availability of federal spending data. The published data is not intended to embody the full set of information necessary to conduct a complete inquiry into whether fraud, waste, abuse, or mismanagement has occurred. Additional information would be required for such an investigation.
- USAspending.gov is not intended to capture information for program-specific requirements; it is intended to capture the information that would be applicable across most programs.
- The federal spending transparency requirements required pursuant to the CARES Act Sections 15010 and 15011 formed the basis of the requirements evaluated in this assessment.
- To assess the sufficiency to existing information to meet the requirements under the CARES Act Sections 15010 and 15011, MITRE analyzed two published data sources: USAspending.gov and SBA PPP data. MITRE also had access to summary-level CRF data.
- The scope of this MITRE assessment is limited to federal grants, loans, procurement, and loan awards and does not include payments to individuals.
- In general, MITRE did not conduct an independent re-evaluation of GAO and IG audits documenting data limitations provided by USAspending.gov. [10]. To the extent subsequent Executive Branch guidance has been issued to address data limitations, MITRE has taken such actions into consideration when assessing data quality.
- MITRE assumed the statutory analysis loans that are not forgiven will not have associated expenditures.
- The data quality analysis performed in service of this assessment informs whether published data is of sufficient quality to meet the transparency requirements of the

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CARES Act. The analysis does not attempt to answer whether the information is sufficient to identify potential fraud, waste, abuse, and mismanagement risk.

- MITRE’s methodological approach identified key data elements from USAspending.gov, SBA PPP data, and CRF data relevant to meet the CARES Act Sections 15010 and 15011 transparency requirements and, for the purposes of this assessment, only performed its full analysis on these data elements.

2.4 Constraints

MITRE has identified the following constraints for this assessment:

- The timeframe for this assessment limited the number of stakeholder interviews MITRE could perform. Over this assessment’s two-month period, MITRE was able to conduct a total of eight group interviews with the following stakeholders: PRAC, OMB/Office of Federal Financial Management (OFFM), OMB/OFPP, Treasury OIG, Treasury Bureau of Fiscal Service, and GSA personnel to assess publicly available government-wide data, SBA PPP data, and Treasury CRF. MITRE did not have an opportunity to interview representatives from SBA.
- Given the timeframe provided, MITRE’s assessment of award-level data quality (completeness, timeliness, accuracy) was based on publicly available information. No additional agency or recipient data and authoritative source materials (e.g., Federal Procurement Data System [FPDS], agency grants management systems, agency procurement systems) were provided to conduct an independent validation of agency- or recipient-reported data.
- At the time of this assessment, CRF data was not publicly available and could not be assessed in its current state by MITRE and under the proposed approach and methodology applied to the other data sources.

3 Identification of Themes from Prior Federal Spending Transparency Efforts

MITRE conducted an analysis of recommendations, successes, and improvement areas from former and ongoing efforts to provide transparency in federal spending (i.e., Recovery Act, FFATA/DATA, Hurricane Sandy Relief) including guidance documents (i.e., OMB memorandums), GAO and IG reports, congressional testimony, and key stakeholder interviews. MITRE assessed prior federal-spending transparency efforts to identify themes to inform the CARES Act funding transparency assessment.

MITRE identified and considered the following themes (lessons) from prior efforts to provide transparency in federal spending:

1. *Data Quality is highest when it is collected from the authoritative source and there is a repeatable process with appropriate certifications to validate the data.*

Data quality is measured based on evaluating the completeness, accuracy, and timeliness of the information reported.⁷ Identifying authoritative sources for the data is critical to ensuring collection of the most accurate, timely, and complete data. Authoritative sources for data must be validated through a data quality process or internal controls. These can include review of the data through system validated checks, review of individual data elements compared to aggregate amounts (e.g., award-level financial data compared to total award amounts by Treasury Account Symbol), and engagement with the reporting entity to identify the basis of any perceived data discrepancies and validate the data.

Under the Recovery Act, two separate models existed for reporting and reviewing the quality of federal spending data. MITRE refers to these models as Model A and Model B, for the purposes of this assessment. Model A includes financial data regarding obligations and outlays sourced from agency systems of record based on the Treasury Accounting System and posted quarterly as required by the Recovery Act. For this category of federal spending information, data quality validation was based on the Treasury and agency review. In contrast, Model B was used for quarterly reported award-level data sourced directly from prime recipients of Recovery Act-funded awards. OMB memoranda [11] to implement collection of Recovery Act spending and the Recovery Board's efforts established an approach for implementing consistent reporting that was critical for providing transparency to the public. To validate the quality of this award-level data, in addition to system-based checks, the Recovery Board executed a process of reviewing award data reported on a quarterly basis from financial assistance and contract recipients. To facilitate the quality of the data, the White House complex and the Recovery Board established and executed an extensive engagement strategy to provide reporting recipients with trainings on quarterly award-specific reporting requirements, one-on-one call-center support to answer recipient reporting questions, and proactive outreach to individual reporters to collect data not yet submitted and address

⁷ The definitions for completeness, accuracy, and timeliness for the purposes of this assessment are referenced in Table 5-1. Definitions of the Domains Used for Data Requirements Assessment.

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completeness/accuracy data questions that arose based on review of the data. Federal awarding-agency review of the data was limited, but as Recovery Act reporting progressed, agencies were provided additional opportunities to review award-level data prior to publication [12].

The Recovery Act's data quality approach required significant resources to provide near-weekly outreach and engagement as well as individual engagement with specific recipients on award-level reporting. While the Recovery Act embodied \$840 billion in Federal funding, with the goal of "shovel ready" projects intended to spur economic growth, COVID-19 related funding, in contrast, amounts to over \$2.6 trillion dollars, and is intended to provide a wide array of social services, economic/small business, scientific research, and health care needs. Different than Recovery Act funded awards, such as road improvements, the activities funded in response to the impacts of coronavirus are less visible to the public. Examples of CARES Act awards include sanitation services for public spaces, the development and supply of personal protective equipment, and making public in-person services available online, to name a few. The lack of measures to evaluate the intended effect of relief provided by the CARES Act presents a significant concern to the public and requires a greater level of transparency than the Recovery Act.

To implement the requirements under FFATA and the subsequent DATA Act, USAspending.gov sources financial data regarding obligations and outlays at the Treasury Account Symbol level and all prime award data from federal agency systems of record. First-tier subaward data is submitted by prime recipients. The USAspending.gov approach follows the reasoning that federal agencies are accountable and therefore should serve as the authoritative source of federally funded prime awards, to include the award description and award amount, among other award-specific data. With respect to first-tier subaward data, OMB determined that prime recipients, in awarding first-tier subawards, are directly accountable for reporting accurate and complete data over the funds they have sub-granted or sub-contracted to third parties, in furtherance of their federal award requirements/outcomes [13]. In addition to agency system-based and USAspending.gov checks, this data is subjected to data quality assessments pursuant to OMB Memoranda for both financial assistance and procurement award data and is certified by agency Chief Financial Officers and Chief Procurement Officers, respectively.

After the launch of USAspending.gov in December of 2007, OMB issued guidance to improve the quality of USAspending.gov reported data, requiring agencies to develop and implement data quality plans. With the adoption of the DATA Act, along with additional OMB guidance, agencies are providing recurring reporting to Treasury and applying additional rigor to evaluate and certify reported information to improve the data quality. Continuing to maximize and optimize the existing infrastructure (i.e., USAspending.gov and DATA Act Information Model Schema) will help achieve the balance between burden and quality, while creating a sustainable data environment.

2. *Data Quality is a function of not only how the data is collected and validated but how it is presented for publication.*

The way the data is displayed and then interpreted has potential to confuse stakeholders. Identifying and communicating scenarios associated with the published data can help

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minimize misinterpretations and erroneous conclusions on how dollars were spent. Translating federal spending data onto a public-facing website requires an understanding of both what the data represents and the users' level of understanding of the federal procurement and financial assistance programs and programmatic requirements.

3. *Reporting Burden must be balanced with existing available data and utility of requirements for new information.*

OMB implemented the requirements of FFATA in 2006, which provided unprecedented transparency of government-wide federal spending and laid the foundations to establish an authoritative source for recipient reporting, USAspending.gov. For the first time, the federal government had a one-stop website that provided transparency in spending across all government programs.

Per GAO, reporting requirements under the Recovery Act had to be met quickly. Under the Recovery Act, the amount of time dedicated by recipients to collect and report the required information to satisfy the minimum level of transparency was a fundamental area of concern. The need for additional information was evaluated based on the Paperwork Reduction Act of 1995's requirement to balance burden versus utility data from fund recipients.

Subsequent efforts to provide transparency in appropriations-specific federal spending, such as Hurricane Sandy, leveraged USAspending.gov. Specific to Hurricane Sandy, the Recovery Board was provided specific requirements to track and display spending data. With the onset of the CARES Act transparency reporting requirements, an opportunity exists to leverage additional data sets and sources outside of USAspending.gov that were not readily available after the Recovery Act.

4. *Data standardization is critical to providing transparency of government-wide federal spending.*

GAO found that data standardization is critical to integrate systems and improve transparency and accountability but did not recommend and prescribe a preferred data standard [14] [15]. GAO found that data quality is limited by challenges in the implementation and use of some data standards. While improvements have been seen over the last few years, additional work is still needed to improve the understanding of standard data-element definitions that may be open to interpretation [15]. In August 2020, OMB sent Controller Alert: Award Description Data Quality for Financial Assistance Awards [16] as a reminder of the policy on financial-assistance requirements on award descriptions. Also, in August 2020 the OFPP sent an email to senior procurement executives, with additional information to facilitate the development of clear descriptions for COVID-contract awards [17].

5. *Standardize data to integrate systems and enhance accountability.*

OMB and the Recovery Board recognized that "standardized data would be more usable by the public and the Recovery Board for identifying potential misuse of federal funds." OMB and Treasury have engaged in efforts to continue to standardize and improve the

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consistency of the data, through the DATA Act Information Model Schema (DAIMS) and OMB reporting guidance and alerts to the reporting community.

4 Identifying Relevant Data Elements to Assess CARES Act Transparency Requirements

MITRE conducted a detailed review of CARES Act Section 15011 against USAspending.gov, SBA PPP, and CRF to determine what data is required to satisfy transparency requirements. MITRE mapped statutory language to data elements to understand which elements from each data source need to be analyzed to evaluate transparency requirements. During this assessment, MITRE identified gaps in required USAspending.gov data that included information regarding:

- Jobs created or retained
- Loans subawards
- First-tier subaward outlays
- Second to Nth tier subawards

Additionally, MITRE assessed data not directly specified in the CARES Act statutes, such as data elements from HHS Tracking Accountability in Government Grants System (TAGGS) data and other available data elements from USAspending.gov. The expansion of the data elements reviewed was to better inform the data quality assessment provided. Information regarding the HHS TAGGS data assessment can be found in Appendix B Data Quality Analysis Detail.

The tables below represent relevant data elements identified across the data sources, and those data elements inform the data assessment detailed in Section 6 Assessment of Existing Data Sources Based on CARES Act Transparency Requirements.

4.1 USAspending.gov

Table 4-1. USAspending.gov Data Element Analysis

ID	Transparency Requirements - CARES Act, Section 15011	Relevant Data Element(s) in USAspending.gov
1	(b)(1)(A) On a monthly basis until September 30, 2021, each agency shall report to the Director of the Office of Management and Budget, the Bureau of Fiscal Service in the Department of the Treasury, the Committee, and the appropriate congressional committees on any obligation or expenditure of large covered funds, including loans and awards.	FederalActionObligation ObligatedAmountFundedByCOVID19Supplementals PotentialTotalValueOfAward (for procurements) PrimeAwardAmount
2	(b)(1)(A) On a monthly basis until September 30, 2021, each agency shall report to the Director of the Office of Management and Budget, the Bureau of Fiscal Service in the Department of the Treasury, the Committee, and the appropriate congressional committees on any obligation or expenditure of large covered funds, including loans and awards.	OutlayedAmountFundedByCOVID19Supplementals
3	(B) Not later than 90 days after the date of enactment of this Act, each agency shall submit to the Committee a plan describing how the agency will use covered funds.	N/A

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ID	Transparency Requirements - CARES Act, Section 15011	Relevant Data Element(s) in USAspending.gov
4	(2) Not later than 10 days after the end of each calendar quarter, each covered recipient shall submit to the agency and the Committee a report that contains—	Reference the data schema ⁸
5	(2) Not later than 10 days after the end of each calendar quarter, each covered recipient shall submit to the agency and the Committee a report that contains—	AwardeeOrRecipientLegalEntityName AwardeeOrRecipientUniqueIdentifier
6	(A) the total amount of large covered funds received from the agency;	Total of data element: FederalActionObligation Total of data element: ObligatedAmountFundedByCOVID19Supplementals Total of data element: PotentialTotalValueOfAward (for procurements) Total of data element: PrimeAwardAmount Total of data element: OutlayedAmountFundedByCOVID19Supplementals
7	(B) the amount of large covered funds received that were expended or obligated for each project or activity;	Total of data element: FederalActionObligation Total of data element: ObligatedAmountFundedByCOVID19Supplementals Total of data element: PotentialTotalValueOfAward (for procurements) Total of data element: PrimeAwardAmount Total of data element: OutlayedAmountFundedByCOVID19Supplementals
8	(B) the amount of large covered funds received that were expended or obligated for each project or activity;	FederalActionObligation ObligatedAmountFundedByCOVID19Supplementals PotentialTotalValueOfAward (for procurements) PrimeAwardAmount OutlayedAmountFundedByCOVID19Supplementals
9	(C) a detailed list of all projects or activities for which large covered funds were expended or obligated, including—	No data element available.
10	(i) the name of the project or activity;	No data element available.
11	(ii) a description of the project or activity; and	AwardDescription SubAwardDescription
12	(iii) the estimated number of jobs created or retained by the project or activity, where applicable; and	No data element available.

⁸ https://www.usaspending.gov/download_center/data_dictionary

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ID	Transparency Requirements - CARES Act, Section 15011	Relevant Data Element(s) in USAspending.gov
13	(D) detailed information on any level of subcontracts or subgrants awarded by the covered recipient or its subcontractors or subgrantees, to include the data elements required to comply with the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note) allowing aggregate reporting on awards below \$50,000 or to individuals, as prescribed by the Director of the Office of Management and Budget.	Reference the data schema ⁹ No data element available on loans first-tier subawards available. No data element on first-tier subaward outlays available. No data element for second- to Nth-tier subawards available.

4.2 Small Business Administration Paycheck Protection Program

Table 4-2. SBA PPP Data Element Analysis

ID	Transparency Requirements - CARES Act, Section 15011	Relevant Data Element(s) in SBA
1	(b)(1)(A) On a monthly basis until September 30, 2021, each agency shall report to the Director of the Office of Management and Budget, the Bureau of Fiscal Service in the Department of the Treasury, the Committee, and the appropriate congressional committees on any obligation or expenditure of large covered funds, including loans and awards.	LoanAmount (More than \$150,000) LoanRange (Less than \$150,000)
2	(b)(1)(A) On a monthly basis until September 30, 2021, each agency shall report to the Director of the Office of Management and Budget, the Bureau of Fiscal Service in the Department of the Treasury, the Committee, and the appropriate congressional committees on any obligation or expenditure of large covered funds, including loans and awards.	Data element information is not provided and required of SBA (See Options to Address Gaps).
3	(B) Not later than 90 days after the date of enactment of this Act, each agency shall submit to the Committee a plan describing how the agency will use covered funds.	No data element available.
4	(2) Not later than 10 days after the end of each calendar quarter, each covered recipient shall submit to the agency and the Committee a report that contains—	No data element available.
5	(2) Not later than 10 days after the end of each calendar quarter, each covered recipient shall submit to the agency and the Committee a report that contains—	Business name (Loans more than \$150,000)
6	(A) the total amount of large covered funds received from the agency;	LoanAmount (Loans less than \$150,000) LoanRange (Loans more than \$150,000)
7	(B) the amount of large covered funds received that were expended or obligated for each project or activity;	Data element information is required of SBA.

⁹ https://www.usaspending.gov/download_center/data_dictionary

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ID	Transparency Requirements - CARES Act, Section 15011	Relevant Data Element(s) in SBA
8	(B) the amount of large covered funds received that were expended or obligated for each project or activity;	LoanAmount (Loans less than \$150,000) LoanRange (Loans more than \$150,000)
9	(C) a detailed list of all projects or activities for which large covered funds were expended or obligated, including—	No data element available.
10	(i) the name of the project or activity;	No data element available.
11	(ii) a description of the project or activity; and	No data element available.
12	(iii) the estimated number of jobs created or retained by the project or activity, where applicable; and	JobsReported (note that SBA does not have a data dictionary, and it is unclear whether this data element reports jobs created or retained).
13	(D) detailed information on any level of subcontracts or subgrants awarded by the covered recipient or its subcontractors or subgrantees, to include the data elements required to comply with the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note) allowing aggregate reporting on awards below \$50,000 or to individuals, as prescribed by the Director of the Office of Management and Budget.	No data element available.

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4.3 Department of Treasury Coronavirus Relief Fund

Table 4-3. CRF Data Element Analysis

ID	Transparency Requirements - CARES Act, Section 15011	Relevant Data Element(s) in Treasury ¹⁰¹¹
1	(b)(1)(A) On a monthly basis until September 30, 2021, each agency shall report to the Director of the Office of Management and Budget, the Bureau of Fiscal Service in the Department of the Treasury, the Committee, and the appropriate congressional committees on any obligation or expenditure of large covered funds, including loans and awards.	FederalActionObligation ObligatedAmountFundedByCOVID19Supplementals PotentialTotalValueOfAward (for procurements) PrimeAwardAmount
2	(b)(1)(A) On a monthly basis until September 30, 2021, each agency shall report to the Director of the Office of Management and Budget, the Bureau of Fiscal Service in the Department of the Treasury, the Committee, and the appropriate congressional committees on any obligation or expenditure of large covered funds, including loans and awards.	OutlayedAmountFundedByCOVID19Supplementals
3	(B) Not later than 90 days after the date of enactment of this Act, each agency shall submit to the Committee a plan describing how the agency will use covered funds.	No data element available to evaluate transparency.
4	(2) Not later than 10 days after the end of each calendar quarter, each covered recipient shall submit to the agency and the Committee a report that contains—	DUNS Legal Entity Name
5	(A) the total amount of large covered funds received from the agency;	Total Amount Coronavirus Relief Funds Received by Prime Recipients

¹⁰ Documents 14 & 19 (August 18, 2020 and September 22, 2020).

¹¹ ID nos. 1 & 2 are reported to and published on USAspending.gov, pursuant to Department of Treasury compliance with OMB Memoranda implementing FFATA & DATA Act reporting requirements. All other data elements are collected pursuant to Treasury OIG directives.

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ID	Transparency Requirements - CARES Act, Section 15011	Relevant Data Element(s) in Treasury ¹⁰¹¹
6	(B) the amount of large covered funds received that were expended or obligated for each project or activity;	<p align="center">For Subrecipients with transactions >=\$50,000</p> <p align="center">Expenditures by Category for Subrecipients with transactions >=\$50,000</p> <p>Contracts Awarded for >=\$50,000: Current Quarter Obligations and Expenditure/Payments</p> <p>Contracts Awarded for >=\$50,000: Cumulative Obligations and Expenditure/Payments</p> <p>Grants Awarded for >=\$50,000: Current Quarter Obligations and Expenditure/Payments</p> <p>Grants Awarded for >=\$50,000: Cumulative Obligations and Expenditure/Payments</p> <p>Loans Issued for >=\$50,000: Current Quarter Obligations and Expenditure/Payments</p> <p>Loans Issued for >=\$50,000: Cumulative Obligations and Expenditure/Payments</p> <p>Direct Payments >=\$50,000: Current Quarter Obligations and Expenditure/Payments</p> <p>Direct Payments >=\$50,000: Cumulative Obligations and Expenditure/Payments</p> <p>Transfers to Governments >=\$50,000: Current Quarter Obligations and Expenditure/Payments</p> <p>Transfers to Governments >=\$50,000: Cumulative Obligations and Expenditure/Payments</p> <p>Aggregate of Contracts Awarded for <\$50,000: Cumulative and Current Quarter Obligation and Expenditure/Payments</p> <p>Aggregate of Grants Issued for <\$50,000: Cumulative and Current Quarter Obligation and Expenditure/Payments</p> <p>Aggregate of Loans Issued for <\$50,000: Cumulative and Current Quarter Obligation and Expenditure/Payments</p> <p>Aggregate of Direct Payments <\$50,000: Cumulative and Current Quarter Obligation and Expenditure/Payments</p> <p>Aggregate of Transfers to Governments <\$50,000: Cumulative and Current Quarter Obligation and Expenditure/Payments</p> <p>Total Current Quarter Obligations and Expenditures by Funding Vehicle</p> <p>Total Cumulative Obligation and Expenditure/Payments by Funding Vehicle</p> <p>Total CRF Received by Prime Recipients</p>

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ID	Transparency Requirements - CARES Act, Section 15011	Relevant Data Element(s) in Treasury ¹⁰¹¹
7	(B) the amount of large covered funds received that were expended or obligated for each project or activity;	Project Name (Plus all data elements related to obligations & expenditures above at the project/activity level)
8	(C) a detailed list of all projects or activities for which large covered funds were expended or obligated, including—	Project Name (Plus all data elements related to obligations & expenditures above at the project/activity level)
9	(i) the name of the project or activity;	Project Name (Plus all data elements related to obligations & expenditures above at the project/activity level)
10	(ii) a description of the project or activity; and	Project description Expenditure category
11	(iii) the estimated number of jobs created or retained by the project or activity, where applicable; and	No data element available.
12	(D) detailed information on any level of subcontracts or subgrants awarded by the covered recipient or its subcontractors or subgrantees, to include the data elements required to comply with the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note) allowing aggregate reporting on awards below \$50,000 or to individuals, as prescribed by the Director of the Office of Management and Budget.	Obligation and expenditure data elements No data element for second- to Nth-tier subawards available.

UNCLASSIFIED

5 Assessment of Existing Data Sources Based on CARES Act Transparency Requirements

Based on the requirements that define CARES Act transparency, MITRE conducted a data quality review on the completeness, accuracy, and timeliness of existing sources to meet the CARES Act requirements for transparency in COVID-19-related spending:

- USAspending.gov
- SBA PPP
- CRF information

A data quality analysis framework was utilized to analyze three quality dimensions: Completeness, Accuracy, and Timeliness. Table 5-1 defines and lists the type of assessments performed for each dimension.

Table 5-1. Definitions of the Domains Used for Data Requirements Assessment

Three Defined Data Quality Domains for Assessment [18]		
Dimension	Description	Assessments
Completeness	Criteria related to the availability of required data attributes or the degree of population with data values.	Assess whether the data required by statute is available in the identified source. For identified elements assess the current population rate of the element.
Accuracy	Criteria related to affinity with original intent, veracity as compared to an authoritative source, and measurement precision or the degree that data factually represents its associated real-work object, event, or concept.	<p style="text-align: center;">Level 1</p> Assesses the accuracy of data within a single data set against known requirements. For example, does the data meet expected standards, formats, and ranges of valid values?
Timeliness	The frequency that data is reported and published. Criteria related to the currency of content and availability to be used when needed or a measure of the time between when data is expected versus made available.	Timeliness assesses the statutory expectation for when data will be made available for reporting versus when the data has actually been made available.

5.1 Summary – Alignment Areas

5.1.1 USAspending.gov (Alignment Areas)

In addition to identifying potential gaps in data requirements not meeting transparency thresholds under the CARES Act statute, MITRE identified specific areas of effective data collection, reporting, and publishing as exemplars. These current areas validate a positive correlation of

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information between USAspending.gov and the CARES Act transparency requirements, from guidance, collection and reporting, and accessibility of the data to the public. The data serves as a solid foundation from which to source information and provide transparency in COVID-19-related spending.

OMB Guidance

To provide additional transparency in pandemic-related spending, OMB issued guidance to federal agencies. OMB's April 10, 2020 implementation guidance for supplemental funding provided in response to COVID-19 acknowledged the opportunity to leverage existing data reporting/publication and data quality measures to satisfy pandemic-related award transparency requirements while adding new requirements to support COVID-19-specific spending transparency. These include:

- Expanded use of the Disaster Emergency Fund Code (DEFC) to track COVID-19 Supplemental Funding
- Requirement to report monthly and outlay reporting at the award level
- Requirement to use the National Interest Act (NIA) code to allow for consistent and clear tracking of COVID-19 procurement actions
- Reminder to agencies to apply existing data quality procedures to identify and assess data quality risks

These requirements were broadly applied to all awards, regardless of funded amount, and therefore offer insights into awards outside of the "large covered funds," awards amounting to more than \$150,000. On June 10, 2020, to further clarify OMB M-20-21 requirements, OMB issued "Frequently Asked Questions" on the CARES Act and its April 2020 implementation guidance. OMB's policy and reporting changes have provided critical insights into federal spending transparency, allowing the public to not only easily identify awards associated with COVID-19-related efforts but also view award-level outlays.

In addition to OMB M-20-21 and accompanying FAQs, OMB issued both a Controller Alert to Chief Financial Officers and procurement-specific guidance to the federal agencies to improve the quality of "award description" information on USAspending.gov. Specifically, for financial-assistance awards, OMB directed agencies to provide information regarding purpose of the award, deliverable, and intended recipient or beneficiary.¹² Similarly, OMB directed agencies to provide "succinct and clear award descriptions" for procurement awards.¹³ OMB direction to federal agencies was intended to improve the transparency of pandemic-related spending.

Prime Award Data: Collection and Reporting from Authoritative Sources

Based on the Treasury USAspending.gov data model and data schema, federal prime-award data is sourced from agency financial management systems, agency financial assistance systems of record (e.g., agency grants management systems), and agency procurement systems, which feed into the FPDS. These authoritative sources serve as the basis of the federal government's legal

¹² OMB Controller Alert (August 2020)

¹³ OMB, Email from Lesley Fields to Federal Procurement Community (August 10, 2020)

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funding obligations and can be reasonably relied on to provide accurate data regarding federal award spending.

Publication of Data

USAspending.gov data is highly accessible. Raw data published by USAspending.gov is accessible via searching and exporting or via the download center or API. A complete database of USAspending.gov is also available. Finally, the submitted files from the agencies are available. In addition, data offered on USAspending.gov, such as entity information, provides the foundation for further inquiry, especially when integrated with other publicly available data sets.

5.1.2 Small Business Administration Paycheck Protection Program

SBA PPP has collected and independently publishes its award-level data regarding the PPP. The data published includes some foundational information regarding the recipient, such as name and address for loans greater than \$150,000. The data provides a high-level understanding of where the loans were applied, geographical and industry, and what lenders provided the loans.

5.1.3 Department of Treasury Coronavirus Relief Fund

While data was not available at the time of analysis, MITRE reviewed the data validation rules as defined in GrantSolutions' "Treasury OIG & PRAC Financial Reporting OLDC Form: Prime Recipient User Guide" (August 20, 2020). The analysis identified strong validation rules and control processes for most of the data, which should result in a highly complete and accurate data set. Examples include validation of grantees and Data Universal Numbering System (Dun and Bradstreet) (DUNS) numbers, and addresses and location information. Further, the system uses a highly structured workflow comprising user certifications, reviews, and approvals. That structure would seem to produce a higher quality of financial reported data, given the number of "eyes" in the review of each record and the attestations enforced.

5.2 Summary – Gaps

Improving the quality of the data remains a steadfast and high-priority challenge for the federal government. Evidence of lower standards of data quality (measured by completeness, accuracy, and timeliness) represents gaps in transparency that must be addressed to meet the sufficient transparency requirements mandated under the CARES Act.

The statutory analysis and supporting data quality analysis indicate areas that are potential existing gap collection that may degrade the transparency of data reported under the CARES Act:

Insufficient information describing the purpose of the award

OMB provided additional guidance in August 2020 to agencies regarding how to improve the award descriptions. A quantitative analysis reviewing length of the completed elements and a subjective review of the contents indicate that at the time of the analysis, there was not a relevant

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improvement in the quality of the information. There was still a significant use of abbreviations and program-level descriptions that do not aid in the understanding of the purpose of the award.

Lack of loan information

DAIMS and, as a result, USAspending.gov, support some loan-specific information at the prime-award level: face value of the loan, original loan subsidy, and total loan cost. Other loan information elements, such as terms and conditions and default status, would increase the transparency of executed loans. This information, as well as other data, may be available directly from the awarding agency. No information is captured for first-tier loan subaward reports.

SBA PPP data publishes individual loan award information associated with “loan ranges,” and not specific loan amounts for loans more than \$150,000. While specific loan amounts are listed for amounts less than \$150,000, loan recipients are not listed for those loans.

No Second- to N-tier award information

Data is collected for the first-tier subawards, but no information is collected or reported at subsequent n-tier subawards. CARES Act Section 15011 states [3]:

*“detailed information on **any** level of subcontracts or subgrants awarded by the covered recipient or its subcontractors or subgrantees, to include the data elements required to comply with the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note) (FFATA) allowing aggregate reporting on awards below \$50,000 or to individuals, as pre-scribed by the Director of the Office of Management and Budget.”*

The requirement for collection of the n-tier data is subject to the interpretation of “any.” If interpreted that “any” implies all levels, then this data is required to be collected. If “any” is interpreted to be only first-tier subaward reporting, consistent with requirements for reporting pursuant to FFATA, then the existing collection of first-tier only meets the intent of the statute.

No First-tier awards outlay information

Information regarding subaward expenditures is not collected or reported. Collecting and reporting subaward outlay information would provide transparency into the use of funds by the contractors and subgrantees to help ensure proper use. It is unclear, however, whether these subaward outlays are considered required information to satisfy the CARES Act transparency requirements under Section 15011.

No information about jobs created or retained by award

USAspending.gov does not provide data regarding jobs created or retained by award, as required under the CARES Act, by award. While SBA PPP data includes a “job” data element, it is unclear what this data element represents.

Each of the identified gaps, proposed options to remedy said gaps, and the potential impacts are further explored in Section 7.

5.3 USAspending.gov

Improving the quality of data has been an OMB focus [19]for tracking federal spending under the FFATA (as amended in 2010) and was strengthened through the DATA Act of 2014.

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Pursuant to the DATA Act, the Executive Branch established government-wide data standards for spending information that agencies report to Treasury, OMB, and GSA and mandated the publishing of federal spending data to public consumption through USAspending.gov.

Figure 5-1. Data Quality Process Flow for USAspending.gov shows the high-level process flow used in the analysis of USAspending.gov quality assessment.

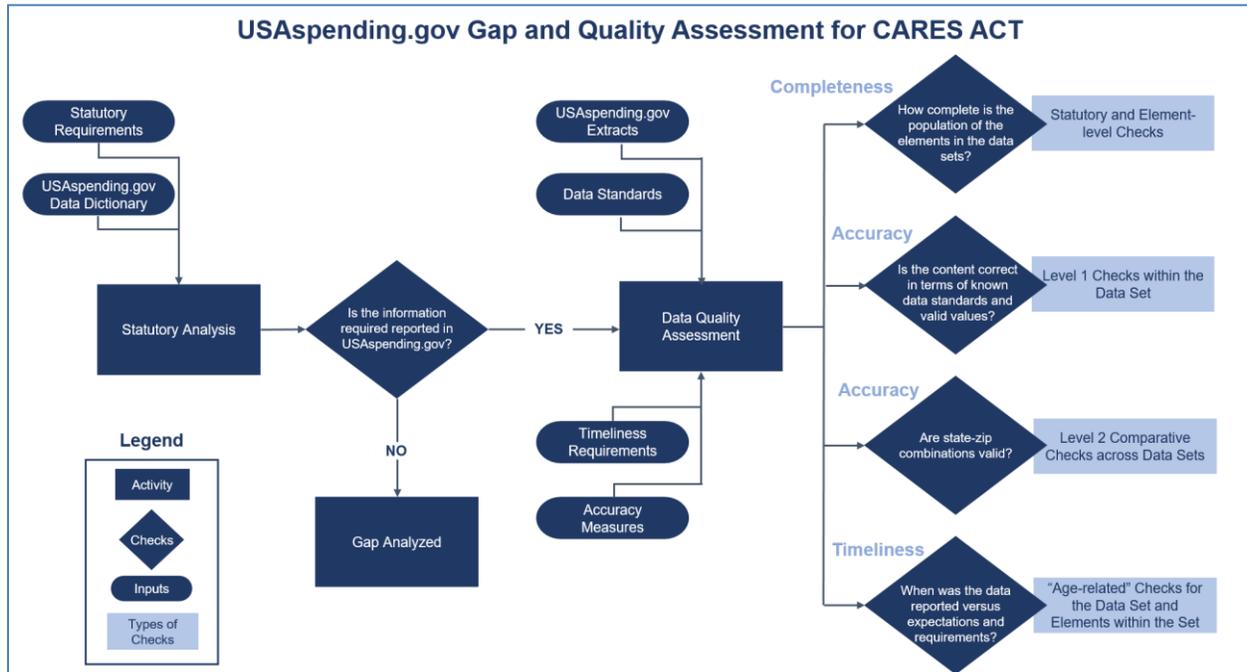


Figure 5-1. Data Quality Process Flow for USAspending.gov

5.3.1 Data Sources and Data Elements

Data sources reviewed for USAspending.gov:

- USAspending.gov award search extracts
- HHS TAGGS extracts

Data elements reviewed for USAspending.gov:

- | | |
|--|--|
| <ul style="list-style-type: none"> • North American Industry Classification System (NAICS) Code • Recipient Location – State • Place of Performance Location – State • Recipient Congressional District • Place of Performance Congressional District | <ul style="list-style-type: none"> • Entity Name • Number of Employees • DUNS Number • Compensated Employee Name • Compensated Employee Amount • Award • DEFC |
|--|--|

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- Catalog of Domestic Financial Assistance
- NIA Code
- Award Type
- Product or Service Code (PSC)
- Award Description
- Award ID
- Awarding Agency
- SubAward/subcontract
- n-tier subaward/subcontract
- Obligated Amount
- Progress
- Expended Amount
- Progress reports
- Recipient zip code
- Primary-place-of-performance zip code

5.3.2 Completeness

The statutory analysis identified elements in the USAspending.gov schema that aligned with the statutory requirements. An analysis of the rate of population for those elements was completed using files extracted from USAspending.gov. The completion rate was fairly complete with only a few elements not 100 percent completed and the majority of those with a low incomplete rate (as show in Table 5-2. USAspending.gov Data Element Completion Rate).

Table 5-2. USAspending.gov Data Element Completion Rate

ID	Data Element	Completion Rate
1	Recipient Location – State	Highly collected and reported (contract transactions <1% blank; assistance transaction < 4% blank- based on city)
2	Place of Performance Location – State	Contracts transactions: < 10% blank Assistance transactions: < 0.25% blank
3	Recipient Congressional District	Contracts transactions: <5% blank assistance transactions: < 0.03 % blank
4	Place of Performance Congressional District	Contracts transactions: <10% blank assistance transactions: < 0.25% blank
5	Number of Employees	Not Collected
6	Compensated Employee Name	<15% reported by USAspending.gov in transaction query at prime level*
7	Compensated employee Amount	<15% reported by USAspending.gov in transaction query at prime level*
8	NIA Code	Approximately 44% populated in prime transactions; 55% in prime summary

*Data is self-reported by the prime recipient.

In addition, MITRE conducted an analysis on data validation rules, because agencies are required to report within the Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS) an attribute called a DEFC that classifies funding as non-emergency or

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non-disaster-designated appropriations, or with a unique DEFC value that OMB provides for other specific appropriation act and designation.

These submissions include summary financial data ("File A"), obligation and outlay data by program activity and budget object class ("File B"), and summary award-level obligation data ("File C"). Monthly submissions of Files A, B, and C flow through the DATA Act broker to populate USAspending.gov. Field-level validations in Files A, B, and C are performed by the DATA Act broker.

MITRE reviewed and extracted the validation rules for DATA Act submissions and mapped the data elements from USAspending.gov.

Please reference Mapping of Data Validation Rules to USAspending.gov Data Elements for the detailed mapping analysis.

5.3.3 Accuracy

Prime Grants Award Data

Accuracy of data is often best assessed by comparing data sets representing the same information published from different sources. According to the DAMA Guide to the Data Management Body of Knowledge [20]:

Data accuracy refers to the degree that data correctly represents the “real-life” entities they model. In many cases, measure accuracy by how the values agree with an identified reference source of correct information, such as comparing values against a database of record or a similar corroborative set of data values from another table, checking against dynamically computed values, or perhaps applying a manual process to check value accuracy.”

Leveraging this best practice, MITRE evaluated the consistency of selected HHS pandemic-related grants prime-award data on USAspending.gov with the HHS TAGGS. Within TAGGS, spending is coded as part of COVID-19-related grants with the following Appropriation Code (as referenced in Table 5-3. HHS TAGGS Appropriation Codes).

Table 5-3. HHS TAGGS Appropriation Codes

Appropriation Code	Description
CV	Emergency Supplemental Appropriation Funding Act: Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020
C2	Emergency Supplemental Appropriation Funding Act: Families First Coronavirus Response Act
C3	Emergency Supplemental Appropriation Funding Act: CARES Act (Coronavirus Aid, Relief, and Economic Security Act)
C4	Emergency Supplemental Appropriation Funding Act: Paycheck Protection Program and Health Care Enhancement Act

The element in USAspending.gov used to identify COVID-19-related spending is DEFC (as shown in Table 5-4. USAspending.gov COVID-19 DEFC Codes, below).

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Table 5-4. USAspending.gov COVID-19 DEFC Codes

DEFC	Description
L	Coronavirus Preparedness and Responses Appropriations Act, 2020; Emergency Public Law 116-123 Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 Emergency Public Law 116-123 Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 Emergency Public Law 116-123 Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 Emergency Public Law 116-123 Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 Emergency Public Law 116-123
M	Families First Coronavirus Response Act, Emergency Public Law 116-127
N	Coronavirus Aid, Relief Economic Security Act (CARES Act); Emergency Public Law 116-136
O	Coronavirus Aid, Relief Economic Security Act (CARES Act); Non-Emergency Public Law 116-136 Paycheck Protection Program and Healthcare Enhancement Act; Non-Emergency Public Law 116-139
P	Paycheck Protection Program and Healthcare Enhancement Act; Emergency Public Law 116-139

An extract was created from TAGGS that contained grant information associated with the CARES Act, Appropriation Code = C3. A corresponding extract was created from USAspending.gov that contained grants reported from the HHS that were coded as part of the CARES Act (DEFC = “N” or “O”). In this Level 2 comparative assessment, it would be expected that these extracts should be equivalent in the grants reported.

The process depicted in Figure 5-2 was followed while completing this analysis.

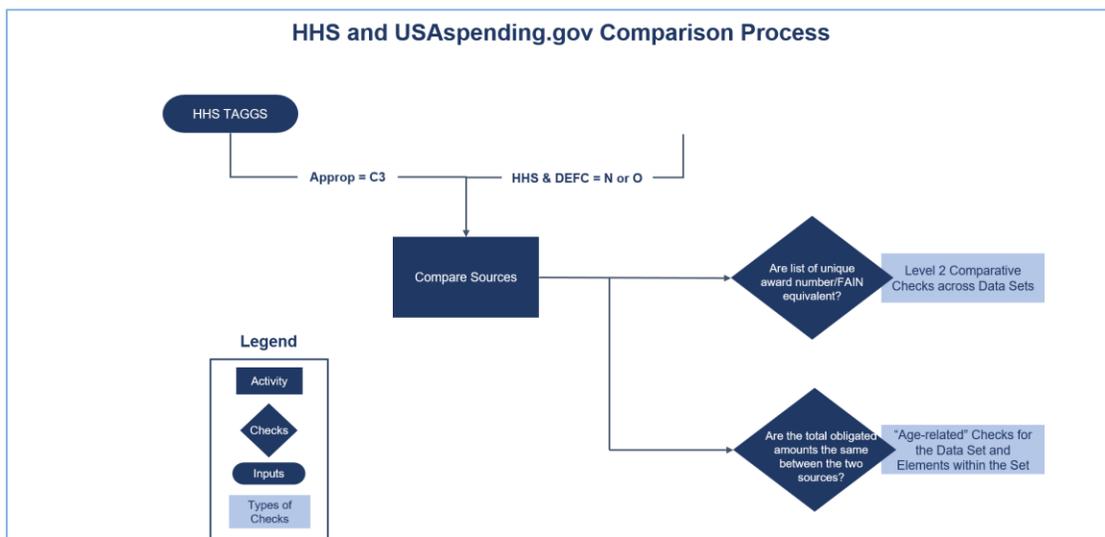


Figure 5-2. HHS and USAspending.gov Comparison Process

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MITRE compared the following TAGGS data with similar data elements on USAspending.gov to determine consistency between the two data sets:¹⁴

- Award Number
- Action Date
- City
- State
- Approp Code

The results of this analysis show a generally high consistency between HHS' TAGGS and USAspending.gov data for HHS prime grants awards. While the one possible exception is in the 30 percent of the records in TAGGS that had award amounts that did not match the amount in USAspending.gov, this discrepancy can possibly be due to timing or other factors. Additional analysis could help identify whether and the extent of this inconsistency as an issue. Based on the overall consistency between HHS TAGGS data and USAspending.gov, MITRE concludes that USAspending.gov, with relative accuracy, reflects the HHS COVID-19-related awards based on review of HHS TAGGS. The details of this analysis are shown in source files to assess data quality are listed in the table below.

Prime Awards "Award Description"

In August of 2020, OMB issued both its Controller Alert and correspondence to the federal procurement community to provide guidance on how to create a meaningful project description. Based on the timing of August 2020 guidance and reporting cycle timelines, MITRE determined the earliest data that can implement this guidance was September 2020. A review of award descriptions was performed to assess whether the usability of the field was improved.

Review of the "award description" data field reported for pandemic-related prime award found that a preponderance of such fields included acronyms and minimal words to describe the award. As an example, MITRE performed a query of the "award description" data element and found a significant number of descriptions contained acronyms, content that does not support the outcome of providing information about the purpose of the award, in accordance with OMB's Controller Alert.

Based on MITRE's assessment of the pandemic-related "award description" data reported in USAspending.gov, current "award descriptions" do not adequately describe the intent of the award. Comparing the counts between the two timeframes, it does not appear as if, for this agency, changes have been implemented.

First-Tier SubAward Data

MITRE did not conduct an accuracy assessment of subaward data, given that it did not have an authoritative or comparable source on which to base such an assessment.

¹⁴ It should be noted that the granularity of information from the TAGGS extract only contains 11 elements and not congressional district. Further, the TAGGS data element "award amount" provides summary-level information, rendering it useful for comparison from a high-level transparency level but not at a detailed or subaward level.

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5.3.4 Timeliness

Under Section 15011 (b)(1)(A) of the CARES Act, each agency is required to provide obligation or expenditure data of large covered funds on a monthly basis. Further, Section 15011 (b)(2) and (b)(3) provide that award-level data must be provided no later than 10 days after the end of each calendar quarter, and within 30 days after the end of the calendar quarter, such information shall be made publicly available.



Figure 5-3. CRF Reporting Times

In light of the CARES Act statutory requirements for timely reporting, MITRE evaluated the extent to which USAspending.gov data is published within the requisite CARES Act timeframes for spending transparency. As of October 9, 2020, MITRE reviewed available files to include September 2020 DATA Act agency submission files, the most current agency files available, in addition to current subaward documentation. Based on review of USAspending.gov documentation, USAspending.gov requires and publishes monthly agency financial data, bi-weekly finance assistance prime-award data, daily procurement award data, and monthly first-tier subaward data.

While data is required to be reported within a timeframe that meets the CARES Act requirements, MITRE notes that USAspending.gov does not provide a time stamp to identify when information was last updated. Further, there does not appear to be an indicator of whether downloaded files have been updated or replaced.

5.4 Small Business Administration Paycheck Protection Program

In addition to USAspending.gov data, a second source of publicly available data that may be leveraged to provide transparency in pandemic-related federal spending is the SBA's PPP. Where SBA PPP loans are not reported on USAspending.gov but instead made available on SBA's website, MITRE assessed the extent to which this data could be used to satisfy CARES Act transparency requirements.

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MITRE analyzed the two SBA PPP data sets (loans less than \$150,000; loans more than \$150,000) made available on the Treasury website.¹⁵ Figure 5-4. Data Quality Analysis Process for SBA PPP below illustrates MITRE’s approach to assess PPP data quality.

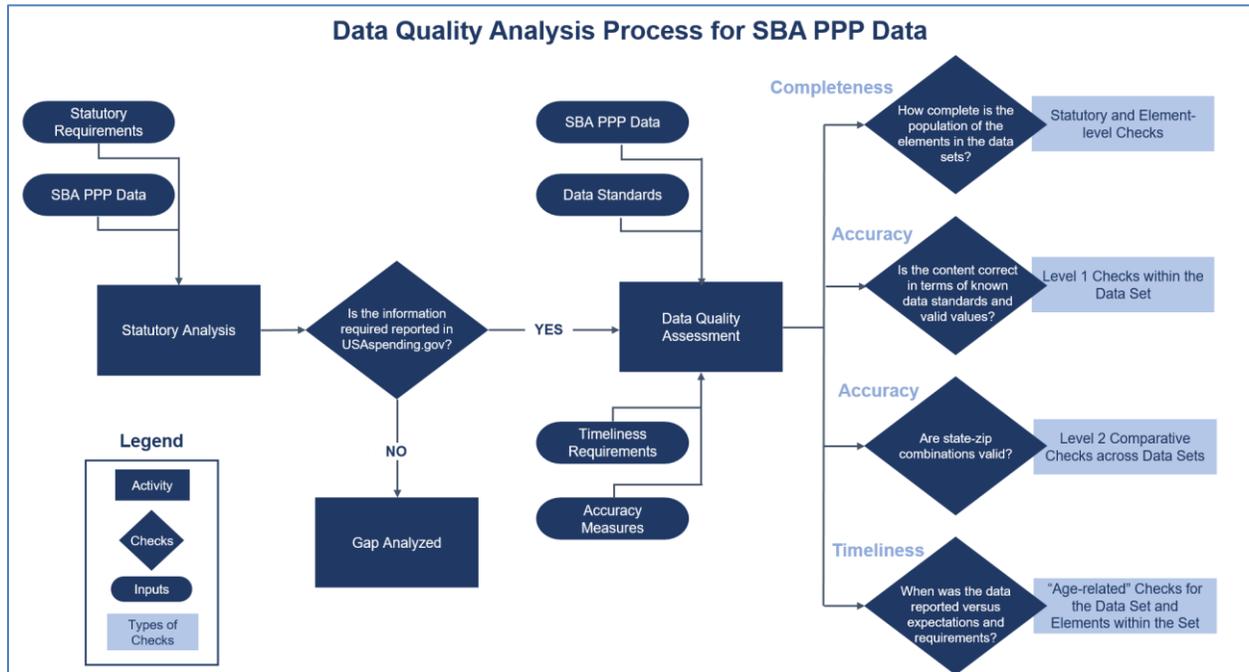


Figure 5-4. Data Quality Analysis Process for SBA PPP Data

5.4.1 Data Sources and Data Elements

MITRE reviewed the following data sources to assess the quality of SBA PPP data:

- SBA published extracts of \$150,000 or more in PPP loans
- SBA published extracts of less than \$150,000 in PPP loans

With respect to the specific SBA PPP data sets, MITRE reviewed the following data elements:

¹⁵ <https://home.treasury.gov/policy-issues/cares-act/assistance-for-small-businesses/sba-paycheck-protection-program-loan-level-data>

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- LoanRange
- BusinessName
- Address
- City
- State
- Zip
- NAICSCode
- BusinessType
- RaceEthnicity
- Gender
- Veteran
- NonProfit
- JobsReported
- DateApproved
- Lender
- CD

Note that demographic data (e.g., race/ethnicity, gender, business type) are not explicitly required under Section 15011 of the CARES Act. Nevertheless, given the small number of data elements included in the SBA PPP data sets, MITRE analyzed all data.

5.4.2 Completeness

MITRE conducted an analysis of the completeness of SBA PPP data. The full results of this analysis are represented in Appendix B, Tables 21-24, which present detailed, element-level findings for PPP loans both more than and less than \$150,000. Where SBA PPP loans less than \$150,000 were published by individual state, MITRE merged this data into a single file to facilitate efficient analysis.

Recipient Information

In general, for loans greater than \$150,000, SBA PPP data regarding recipient information (name, address) had near 100 percent completeness rates. For loans less than \$150,000, SBA did not publish data regarding recipient name or full address (only state is provided).

Separately, while not explicitly required by the CARES Act, MITRE notes that demographic information of awards was not as well-populated:

- For loans greater than \$150,000, the following elements have a significant null or blank rate:

Characteristic	Rate of Blank/Unanswered
RaceEthnicity	85%
Gender	71%
Veteran	79%
NonProfit	94%

- For loans less than \$150,000 the following elements have a significant null or blank rate:

Characteristic	Rate of Blank/Unanswered
RaceEthnicity	90%
Gender	80%

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Characteristic	Rate of Blank/Unanswered
Veteran	86%
NonProfit	97%

Obligation/Loan amount and outlay information

SBA PPP data does not provide specific loan-amount information for loans more than \$150,000. Instead, it provides a “loan range” for each award. Loans less than \$150,000 do provide loan amount. Further, it is uncertain whether the reporting of “outlays” is satisfied. The data sets did not provide any insights into whether and when PPP loans were forgiven, which would constitute, in spirit, an outlay of funds.

5.4.3 Accuracy

MITRE could not obtain a publicly available authoritative data source to conduct a Level 2 accuracy assessment of loan amounts. Further, for recipient-specific data, because a unique recipient identifier was not published, only a recipient name, no analysis of the accuracy of the recipient name, as compared with other associated information, could be performed.

For the aforementioned reasons, MITRE limited its accuracy assessment to the data elements as provided below.

Loan Amounts

MITRE found that SBA PPP data did not include specific loan amounts. Instead, each loan award was associated with a “loan range,” as noted below:

Table 5-5. SBA PPP Loan Ranges

Loan Range	Count
\$5-10 million	4,734
\$2-5 million	24,248
\$1-2 million	53,218
\$350,000-1 million	199,679
\$150,000-350,000	380,636

The lack of specific loan obligations and outlays was a significant gap in SBA PPP loan data.

Geographic Location: Zip Code

MITRE performed a comparative analysis of SBA PPP data related to geographic location (zip code) with the U.S. Postal Service (USPS) zip codes.

Loans with a value more than \$150,000 showed the following findings:

- 29 potentially invalid zip codes found in a total of 29 records
- 111 potentially mismatched zip code to state code found in a total of 500 records

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Loans with a value less than \$150,000 showed the following findings:

- 309 potentially invalid zip codes found in a total of 4,840 records
- 740 potentially mismatched zip code to state code found in a total of 5,364 records

Geographic Location: Congressional District

For the data sets of loans both less than and greater than \$150,000, MITRE found congressional districts that did not match the corresponding state code. In some cases, through a subjective human review, there appear to be cities that matched the state in the congressional district but not the state code. For example:

Table 5-6. Example Congressional District to Geographic Location Mapping

City	State	Zip	CD
TUCSON	AK	85711	AZ-02
ANCHORAGE	AK	99507	TX-15
MOBILE	AK	36608	AL-01
SAN JOSE	AL	95125	CA-19

MITRE could not find publicly available data validation rules for the published SBA.gov PPP data. The “Paycheck Protection Program (PPP) Loan Data – Key Aspects – Updated August 20, 2020” [21] document provides some high-level insight:

- “SBA made no changes to the numbers provided by lenders in the “JobsReported” column.
- The lender then reviews the borrower’s application, and if all the paperwork is in order, approves the loan and submits the information to SBA.
- All PPP loans are subject to SBA review, and all loans over \$2 million will automatically be reviewed.
- Eligibility and compliance will be reviewed during the loan-forgiveness process.
- The public PPP data includes only active loans.
- PPP loan data reflects the information submitted by lenders to the SBA for PPP loans. Approximately 75 percent of all PPP loans did not include any demographic information at the time of loan application. The loan forgiveness application expressly requests demographic information for borrowers so that SBA can better understand which small businesses are benefiting from PPP loans.

This information seems to indicate that the federated process is dependent on the lenders for data validation prior to submission to SBA, until such time as loan forgiveness. Receipt of data validation rules and processes would allow for more detailed analysis on sufficiency.

5.4.4 Timeliness

Under Section 15011 (b)(1)(A) of the CARES Act, each agency is required to provide obligation or expenditure data of large covered funds on a monthly basis. Further, Section 15011 (b)(2) and

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(b)(3) provide that award-level data must be provided no later than 10 days after the end of each calendar quarter, and within 30 days after the end of the calendar quarter, such information shall be made publicly available.

As of October 9, 2020, the data available on the SBA website is stated as being through August 8, 2020. Based on MITRE's analysis, SBA PPP data available meets the CARES Act reporting timeframes. However, MITRE notes that SBA has not publicly established a cadence for publishing future data sets.

5.5 Department of Treasury Coronavirus Relief Fund

The Treasury OIG determined that, for the purposes of the CRF, it would require specific information to be reported and then made publicly available. Summary information is available on the Treasury website to satisfy interim reporting of expenditures through June 30, 2020. While MITRE did not review specific award-level transaction data, MITRE's review of Treasury OIG recipient reporting requirements found that reporting requirements largely aligned to a preponderance of CARES Act transparency requirements pursuant to Section 15011. Per OIG memo OIG-CA-20-021: "Coronavirus Relief Fund Reporting and Record Retention Requirements," the Treasury OIG established the following interim reporting requirements [22]:

- Total amount of payments from the CRF received from Treasury
- Amount of funds received that were expended or obligated for each project or activity
- Detailed list of all projects or activities for which funds were expended or obligated, including the name of the project or activity and a description of the project or activity
- Detailed information on any loans issued, contracts and grants awarded, transfers made to other government entities, and direct payments greater than \$50,000 made by the recipient
- Amount spent on payroll for public health and safety of employees
- Amount spent on budgeted personnel and services diverted to a substantially different use
- Amount spent to improve telework capabilities of public employees
- Amount spent on medical expenses
- Amount spent on public health expenses
- Amount spent to facilitate distance learning
- Amount spent providing economic support
- Amount spent on expenses associated with the issuance of tax anticipation notes
- Amount spent on items not listed above

This information is to be reported to the GrantSolutions reporting portal and will be subject to validation rules.

It should be noted that Treasury OIG issued memo OIG-CA-20-025 on July 31, 2020 which identified the following expenditure categories prime recipient must use to identify obligations and expenditures [23]:

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- Administrative Expenses
- Budgeted Personnel and Services Diverted to a Substantially Different Use
- COVID-19 Testing and Contact Tracing
- Economic Support (Other than Small Business, Housing, and Food Assistance)
- Expenses Associated with the Issuance of Tax Anticipation Notes
- Facilitating Distance Learning
- Food Programs
- Housing Support
- Improve Telework Capabilities of Public Employees
- Medical Expenses
- Nursing Home Assistance
- Payroll for Public Health and Safety Employees
- Personal protective Equipment
- Public Health Expenses
- Small Business Assistance
- Unemployment Benefits
- Worker's Compensation
- Items Not Listed Above – to include other eligible expenses that are not captured in the available expenditure categories

5.5.1 Data Sources and Data Elements

MITRE reviewed the following materials to assess the sufficiency of Treasury CRF to meet CARES Act transparency requirements:

- Validation Rules spreadsheet
- GrantSolutions.gov
- “Treasury OIG & PRAC Financial Reporting OLDC Form: Prime Recipient User Guide”

To conduct its analysis, MITRE evaluated the types of controls, as described in the GrantSolutions’ “Treasury OIG & PRAC Financial Reporting OLDC Form: Prime Recipient User Guide” (August 20, 2020).

Overall, Treasury’s OLDC solution appears to be a structured, web-based information system that guides users through the process of data capture, validation, certification (i.e., with electronic signature for accountability), and final approval. Only registered users may enter the data and perform subsequent reviews and approvals. Important contextual organizational data, such as grantees and the funding sub-recipients (e.g., borrowers), are validated using reference lists, and in the case of prime recipients, DUNS numbers are validated in real-time against

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SAM.gov, and addresses are validated against USPS data. **By validating the address, the quality of locational data should be high**, because presumably only valid state, city, zip, and congressional district information would be populated. It would seem, but has not been verified, that it is up to the prime recipient who prepares the report data to ensure the quality of what has been reported, including the allocations to recipients and the total dollars indicated. Evidence was not provided that the solution validates the dollars reports are in sync with granted and expended amounts. However, **because multiple “layers” of review, certification, and approval of those amounts (including obligations and expenditures) exist, the data should be complete and accurate**. Further, other contextual data use standardized lists for organization type, payment method, loan category, and expenditure category as examples that should be validated through other data sources to ensure their accuracy instead of human inspection.

An area of data that poses a data-quality concern is the concept of “projects.” The user is expected to define one or more projects for the use of funds referenced throughout the system to characterize obligations and expenditures. Furthermore, a project can be entered as “No Assigned Project,” which suggests the possibility of skirting that data capture altogether. It is important to better understand the use of project data across the data set, as it may serve mostly as an aid to the recipients for organizing their use of funds, versus a way to characterize data across recipients. Thus, the quality of that data could be low, given its intended use. However, because the concept of project, defined as “a grouping of related activities that together are intended to achieve a specific goal (e.g., building a temporary medical facility, offering an economic support program for small businesses, offering a housing support program)” could have analytical value across the data set, it should be further evaluated.

Another area of data quality concern is the type of issuance to a sub-recipient, including contract, grant, loan, direct payment, or transfer. It would seem this is an important data element to be accurate so that proper reporting can be made. Based on Treasury OIG’s validation rules, internal controls exist to determine the completeness of the data.

Summary information is available on the Treasury website for interim reporting. The interim reports indicate the data for the first detailed reporting will be available in November 2020.

5.5.2 Accuracy

As previously discussed, CRF data is not publicly available or available to MITRE, therefore MITRE did not perform an assessment of the accuracy of specific data elements or controls.

5.5.3 Timeliness

Under Section 15011 (b)(1)(A) of the CARES Act, each agency is required to provide obligation or expenditure data of large covered funds on a monthly basis. Further, Section 15011 (b)(2) and (b)(3) provide that award-level data must be provided no later than 10 days after the end of each calendar quarter, and within 30 days after the end of the calendar quarter, such information shall be made publicly available.

Pursuant to Treasury requirements, CRF data was due to be reported by recipients by September 21, 2020 to the GrantSolutions portal. After the initial reporting, data will be due 10 days after the close of the quarter.

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Recipients are required to initially report to the Department of Treasury for Coronavirus Relief Fund for the time period of March 1, 2020 to September 30, 2020. After this, reporting is required 10 days after the end of each calendar quarter. The reporting schedule is shown in Table 5-7. CRF Reporting Timeline below.

Table 5-7. CRF Reporting Timeline

Reporting Timeline				
Reporting Cycle	Reporting Period	Reporting Due Date	OIG Review Period	Data Extract to PRAC
Cycle 1	3/1 – 06/30/2020	09/21/2020	09/22 – 09/29/2020	09/30/2020
Cycle 2	7/1 – 09/30/2020	10/31/2020	10/14 – 10/20/2020	10/21/2020
Cycle 3	10/1 – 12/31/2020	01/11/2021	01/12 – 01/20/2021	01/21/2021
Cycle 4	1/1 – 03/31/2021	04/12/2021	04/13 – 04/20/2021	04/21/2021
Cycle 5	4/1 – 06/30/2021	07/12/2021	07/13 – 07/20/2021	07/21/2021
Cycle 6	7/1 – 09/30/2021	10/12/2021	10/13 – 10/20/2021	10/21/2021

At the time of this analysis the initial reporting period has closed. While data may have been provided to the PRAC, it was not yet publicly available to analyze for this assessment.

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6 Options to Address Gaps

MITRE has assessed the impact on COVID-19 federal-spending transparency in three alternative scenarios determined by level of effort and committed actions to resolve.

- **Alternative 1 – Status Quo:** Summarizes the data transparency issues that will continue to persist if no actions are implemented.
- **Alternative 2 – Low System/Policy Changes:** Summarizes the impact of low-level efforts to address data transparency issues.
- **Alternative 3 – Complex System/Policy Changes:** Summarizes the impact of high-level efforts and significant actions to address data transparency issues.

Low system policy changes yield rapid results, with a relatively low level of effort on the part of stakeholders. Complex system/policy changes, on the other hand, may require significant resources and entail an extended timeline.

The alternative scenarios and impacts are characterized in the following tables:

6.1 Alternative 1 – Status Quo

Table 6-1. Alternative 1 – Status Quo

ID	Data Transparency Issue ¹⁶	Impact on Data Transparency with No Action
1	No award-level source of data is available to estimate number of jobs created or retained by the project or activity within USAspending.gov. The OMB has represented that its source of data to compile this information is based on programmatic level-information, not award-level data. Further, it is uncertain whether this reporting requirement is satisfied for SBA PPP based on its “jobs” data element.	There is no clear quantitative basis for jobs created and retained. There is limited ability to determine the economic impact of COVID-19-related funding.

¹⁶ Findings #7 and #8 may no longer apply, depending on the outcome of pending SBA litigation, Case 1:20-cv-01240-JEB, Documents 14 & 19 (August 18, 2020 and September 22, 2020).

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ID	Data Transparency Issue ¹⁶	Impact on Data Transparency with No Action
2	USAspending.gov publishes federal spending at the procurement- and financial-assistance award level. For large covered funds, the CARES Act requires reporting of a “detailed list of all projects or activities” to include the name and description of each project or activity. Unless reporting at the award level is deemed sufficient, more information about projects and activities by financial assistance and procurement award may need to be required.	This results in reduced public understanding of specific short and intermediate impacts of financial assistance and procurement actions.
3	USAspending.gov provides first-tier subaward information for federal grants and contracts. However, no first-tier subaward loan information is available on USAspending.gov.	No transparency on loans’ subaward data.
4	Neither USAspending.gov, SBA PPP data, nor CRF data collection provide transparency into subawards below the first-tier subaward level, similar to the reporting requirements applied in the Recovery Act.	No transparency on how dollars are ultimately spent, down to the final recipient. This would be important for prime awards that essentially pass through or in instances where a substantial amount of spending is in the second tier and below.
5	USAspending.gov does not provide subaward expenditure information.	No transparency on ultimate spending of federal dollars. The public will only see that subawards have legal obligations, but it will remain unclear on whether these obligations materialize in actual spending.
6	MITRE found that there were missing values of NIA code for federal procurements on USAspending.gov.	No significant impact if this is not cured, where the DEFC may also be able to sufficiently identify COVID-19-related procurement actions.
7	With respect to SBA’s PPP loans more than \$150,000, SBA does not publish specific loan amounts, instead publishing only a “loan range” for each loan award. Further, neither PPP loan expenditures nor information regarding loan forgiveness are published by SBA.	No transparency in specific financial data related to federal spending. Without specific loan amount information, the public is unaware of how much was awarded to any given recipient.
8	With respect to SBA’s PPP loans less than \$150,000, SBA does not publish identifying information about the recipients, including names or addresses.	No transparency in identifying information of recipients of federal spending in the form of SBA PPP loans less than \$150,000. Without specific identifying information, the public is unaware of which recipients received SBA PPP loans.
9	The “award description” data elements continue to lack specificity about the intent or purpose of the award. Award descriptions often provide brief titles in the award description field or acronyms that fail to offer details regarding the award. OMB’s August 2020 guidance to federal agencies intends to improve the quality of this data, but such improvements have not yet manifested into currently available USAspending.gov.	Continued lack of transparency into the award's purpose and the federal agency's investment or procurement, by award. Current data within this data field is too generic to provide sufficient understanding to the public.

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ID	Data Transparency Issue ¹⁶	Impact on Data Transparency with No Action
10	MITRE sampled the HHS COVID-19-related federal grants awards in USA spending.gov and compared it to HHS TAGGS data, finding a mismatch of approximately 30% of the awards published. Further analysis is needed to determine the extent that true accuracy and completeness issues exist.	Uncertainty of the accuracy of prime award data; however, where all USAspending.gov data is certified by Senior Accountable Officials and internal control/data quality measures established for this data, and given GAO and IG audits that have identified improvement in data accuracy, this additional inquiry may not be necessary.
11	MITRE identified mismatches between various location-related data elements (e.g., zip code and congressional district) on USAspending.gov. and in SBA’s PPP data.	If accuracy of the location data cannot be relied on, the geographic impact of COVID-19 spending is unclear.
12	USAspending.gov publishes data regarding the top-five highly compensated employees of an awardee. The “name” field does not allow for filtering of “first name,” “middle name,” and “last name,” because it is unstructured. This may impair the transparency of the top-five highly compensated executives of the recipient organization.	Potential inability to execute data analytics on individuals associated with the awarded work, to identify risks of fraud, waste, abuse.
13	MITRE was unable to conclude the accuracy of first-tier subaward data, based on the data made available in USAspending.gov for the purposes of this assessment.	If accuracy of subaward data cannot be confirmed, the data is not useful.
14	CRF detailed data was not available for the data quality analysis. In lieu of a data quality analysis, MITRE reviewed the published validation rules and GrantSolutions Prime Recipient User Guide. MITRE found the OLDC solution provides a structured, web-based information system that guides users through the process of data capture, validation, certification, and final approval along with Treasury OIGs review, to ensure completion and accuracy. This review indicates that the expected data quality of information provided would be high.	CRF has a validation plan and an approach for addressing data quality issues.
15	Pursuant to the FFATA, amended by the DATA Act, USAspending.gov requires agencies and prime recipients to report awards and first-tier subawards within 30 days of the award. The data model requires reporting that is more frequent than required by the CARES Act.	Given the longstanding nature of the bi-weekly reporting requirement, timeliness issues as the root of data quality concerns are minimal.
16	With respect to SBA’s PPP data, MITRE was unable to determine whether SBA moving forward will report data on a quarterly basis, pursuant to the CARES Act.	It is unclear what continued transparency will exist for SBA PPP data.

6.2 Alternative 2 – Low/Moderate System/Policy Changes

Table 6-2 below highlights recommended actions that require a low/moderate-level of effort to remedy/cure identified findings.

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Table 6-2. Alternative 2 – Low/Moderate System/Policy Changes

ID	Data Transparency Issue	Actions and Level of Effort to Remedy – Low/Moderate
6	There were missing values of the NIA code for federal procurements on USAspending.gov.	GSA and OMB assess and implement potential system modification to require code with soft validation rules to maximize tagging with NIA codes, as appropriate. Treasury considers addition of soft validation rules to flag to agencies that NIA codes have not been submitted for COVID-19-related funded procurements (based on DEFC reporting).
7	With respect to SBA’s PPP loans more than \$150,000, SBA does not publish specific loan amounts, instead publishing only a “loan range” for each loan award. Further, neither PPP loan expenditures nor information regarding loan forgiveness are published by SBA.	SBA publishes individual loan amounts associated with loans more than \$150,000. SBA publishes PPP loan expenditures and relevant information on loan forgiveness, associated with each award more than \$150,000.
8	With respect to SBA’s PPP loans less than \$150,000, SBA does not publish identifying information about the recipients, including names or addresses.	SBA publishes individual loan names or addresses associated with loans less than \$150,000.
9	The “award description” data elements continue to lack specificity about the intent or purpose of the award. Award descriptions often provide brief titles in the award description field or acronyms that fail to offer details regarding the award. OMB’s August 2020 guidance to federal agencies intends to improve the quality of this data, but such improvements have not yet manifested into currently available USAspending.gov.	Federal awarding agencies incorporate additional specific internal controls to their data quality plans to ensure enforcement of existing OMB guidance on award descriptions for prime awards. Treasury develops and implements approach (e.g., sampling, use of data analytics) to determine extent to which award descriptions provide meaningful descriptions to the public. The intent is to provide a data quality review to determine if recipients are adhering to OMB’s August 2020 guidance. Treasury and OMB (in concert with the federal awarding community) develop a “transparency” dashboard to assess the level of transparency provided by prime-award descriptions.
10	MITRE sampled the HHS COVID-19-related federal grants awards from USAspending.gov and compared it to HHS TAGGS data, finding a mismatch of approximately 30% of the awards published. Further analysis is needed to determine the extent that true accuracy and completeness issues exist.	Further analysis is required.

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ID	Data Transparency Issue	Actions and Level of Effort to Remedy – Low/Moderate
14	CRF detailed data was not available for the data quality analysis. In lieu of a data quality analysis, MITRE reviewed the published validation rules and GrantSolutions Prime Recipient User Guide. MITRE found the OLDC solution provides a structured, web-based information system that guides users through the process of data capture, validation, certification, and final approval along with Treasury OIGs review, to ensure completion and accuracy. This review indicates that the expected data quality of information provided would be high.	Further analysis required.
15	Pursuant to the FFATA, amended by the DATA Act, USAspending.gov requires agencies and prime recipients to report awards and first-tier subawards within 30 days of the award. The data model requires reporting that is more frequent than required by the CARES Act.	<p style="text-align: center;">Further analysis required to review meta data to determine when files were produced or modified.</p> <p style="text-align: center;">For prime awards, Treasury displays dates of data submission to USAspending.gov, alongside already-published award action dates. This will allow for confirmation of whether award actions are submitted within the 30-days period required.</p>
16	With respect to SBA’s PPP data, MITRE was unable to determine whether SBA moving forward will report data on a quarterly basis, pursuant to the CARES Act.	PRAC engages with SBA to understand frequency of publication and recurring release of information.

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6.3 Alternative 3 – Complex System/Policy Changes

Table 6-3 below highlights recommended actions that require a high-level of effort to remedy/cure impacted findings.

Table 6-3. Alternative 3 – Complex System/Policy Changes

ID	Data Transparency Issue ¹⁷	Actions and Level of Effort to Remedy – High
1	No award-level source of data is available to estimate number of jobs created or retained by the project or activity within USAspending.gov. OMB has represented that its source of data to compile this information is based on programmatic-level information, not award-level data. Further, it is uncertain whether this reporting requirement is satisfied for SBA PPP based on its “jobs” data element.	<p>For financial assistance awards, OMB issues guidance to federal awarding agencies to collect this information from all prime recipients;</p> <p>For financial assistance awards, GSA, in collaboration with OMB, modify existing information collection requests, consistent with the Paperwork Reduction Act, to require addition collection of award-level jobs data. OMB/OIRA to provide approval of revised information collection request pursuant to the Paperwork Reduction Act process (estimated 9-12 months);</p> <p>For procurement awards, OMB and GSA, in concert with the federal procurement community, determine whether government-wide changes in FPDS are required to collect this information. Additional data may need to be submitted to FPRS and if so, OMB and procurement agency guidance may need to be issued guidance;</p> <p>Federal awarding agencies develop and execute operationalization plan to collect the data, including policy guidance, revisions to existing information collection requests pursuant to the Paperwork Reduction Act, system changes, outreach, training, and oversight of the data collected;</p> <p>Treasury, in coordination with OMB, develops and executes implementation strategy to modify data schema and ensure file structures allow for new data elements and publish data;</p> <p>Federal awarding agencies, with support from OMB and Treasury, develop/execute training to prime recipients to ensure reporting of timely, accurate, and complete data.</p>

¹⁷ Findings #7 and #8 may no longer apply, depending on the outcome of pending SBA litigation, Case 1:20-cv-01240-JEB, Documents 14 & 19 (August 18, 2020 and September 22, 2020).

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ID	Data Transparency Issue ¹⁷	Actions and Level of Effort to Remedy – High
2	<p>USAspending.gov publishes federal spending at the procurement- and financial-assistance award level. For large covered funds, the CARES Act requires reporting of a “detailed list of all projects or activities” to include the name and description of each project or activity and associated financial information.</p> <p>Unless reporting at the award level is deemed sufficient, more information about projects and activities by financial assistance and procurement award may need to be required.</p>	<p>OMB issues guidance to federal awarding agencies to collect this information from all prime recipients OR prime recipients and for prime recipients to report such information for any subawards, consistent with the approach taken by Treasury OIG;</p> <p>Treasury, in coordination with OMB, develops and executes implementation strategy to modify data schema and ensure file structures allow for reporting of information by project/activity and publish data;</p> <p>Agencies develop and execute operationalization plan to collect the data, including policy guidance, revisions to existing information collection requests pursuant to the Paperwork Reduction Act, system changes, outreach, training, and oversight of the data collected;</p> <p>Federal awarding agencies, with support from OMB and Treasury, develop/execute training to prime recipients to ensure reporting of timely, accurate, and complete data.</p>

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ID	Data Transparency Issue ¹⁷	Actions and Level of Effort to Remedy – High
3	<p>USAspending.gov provides first-tier subaward information for federal grants and contracts. However, no first-tier subaward loan information is available on USAspending.gov.</p>	<p>OMB issues guidance to federal awarding agencies to collect this subaward information from all prime recipients;</p> <p>GSA, in collaboration with OMB, modify existing information collection requests, consistent with the Paperwork Reduction Act, to require addition collection of first-tier loans subaward data. OMB/OIRA to provide approval of revised information collection request pursuant to the Paperwork Reduction Act process (estimated 9-12 months);</p> <p>GSA, in coordination with OMB, develops and executes implementation strategy to modify FSRS data schema and ensure file structures allow for reporting of loan subaward information;</p> <p>Treasury, in coordination with OMB and GSA, develops and executes implementation strategy to modify data schema and transmission of GSA data to Treasury and publish data;</p> <p>Federal awarding agencies develop and execute operationalization plan to collect the data, including policy guidance, revisions to existing information collection requests pursuant to the Paperwork Reduction Act, system changes, outreach, training, and oversight of the data collected;</p> <p>Federal awarding agencies, with support from OMB and Treasury, develop/execute training to prime recipients to ensure reporting of timely, accurate, and complete data.</p>

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ID	Data Transparency Issue ¹⁷	Actions and Level of Effort to Remedy – High
4	<p>Neither USAspending.gov, SBA PPP data, nor CRF data collection provide transparency into subawards below the first-tier subaward level, similar to the reporting requirements applied in the Recovery Act.</p>	<p>OMB issues guidance to federal awarding agencies to collect additional subaward data;</p> <p>GSA, in collaboration with OMB, modify existing information collection requests, consistent with the Paperwork Reduction Act, to require addition collection of additional subaward data. OMB/OIRA to provide approval of revised information collection request pursuant to the Paperwork Reduction Act process (estimated 9-12 months);</p> <p>GSA, in coordination with OMB, develops and executes implementation strategy to modify FSRS data schema and ensure file structures allow for reporting of this subaward data;</p> <p>For procurement awards, OMB and GSA, in concert with the federal procurement community, determine whether government-wide changes in FPDS are required to collect this information. Additional data may need to be submitted to FPRS and if so, OMB and procurement agency guidance may need to be issued guidance;</p> <p>Treasury, in coordination with OMB and GSA, develops and executes implementation strategy to modify data schema and transmission of GSA data to Treasury and publish data;</p> <p>Federal awarding agencies develop and execute operationalization plan to collect the data, including policy guidance, revisions to existing information collection requests pursuant to the Paperwork Reduction Act, system changes, outreach, training, and oversight of the data collected;</p> <p>Federal awarding agencies, with support from OMB and Treasury, develop/execute training to prime recipients to ensure reporting of timely, accurate, and complete data.</p>

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ID	Data Transparency Issue ¹⁷	Actions and Level of Effort to Remedy – High
5	USAspending.gov does not provide subaward expenditure information.	<p>OMB issues guidance to federal awarding agencies to collect additional subaward data;</p> <p>GSA, in collaboration with OMB, modifies existing information collection requests, consistent with the Paperwork Reduction Act, to require addition collection of additional subaward data. OMB/Information and Regulatory Affairs to provide approval of revised information collection request pursuant to the Paperwork Reduction Act process (estimated 9-12 months);</p> <p>GSA, in coordination with OMB, develops and executes implementation strategy to modify FSRS data schema and ensure file structures allow for reporting of this subaward data;</p> <p>For procurement awards, OMB and GSA, in concert with the federal procurement community, determine whether government-wide changes in FPDS are required to collect this information. Additional data may need to be submitted to FPRS and if so, OMB and procurement agency guidance may need to be issued guidance;</p> <p>Treasury, in coordination with OMB and GSA, develops and executes implementation strategy to modify data schema and transmission of GSA data to Treasury and publish data;</p> <p>Federal awarding agencies develop and execute operationalization plan to collect the data, including policy guidance, revisions to existing information collection requests pursuant to the Paperwork Reduction Act, system changes, outreach, training, and oversight of the data collected;</p> <p>Federal awarding agencies, with support from OMB and Treasury, develop/execute training to prime recipients to ensure reporting of timely, accurate, and complete data.</p>
11	MITRE identified mismatches between various location-related data elements (e.g. zip code and congressional district) on USAspending.gov and in SBA’s PPP data.	<p>Further analysis is required (many to many data relationships);</p> <p>Treasury collaborates with Congress to publish historic congressional districts to ensure accuracy of reporting;</p> <p>PRAC confirms with SBA the validation checks of PPP data;</p> <p>SBA conducts data quality review of congressional district data associated with SBA PPP awards and determine whether additional validations are needed to address data quality issues (potentially high level of effort - dependent of complexity of business rules).</p>

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ID	Data Transparency Issue ¹⁷	Actions and Level of Effort to Remedy – High
12	USAspending.gov publishes data regarding the top five highly compensated employees of an awardee. The “name” field does not allow for filtering of “first name,” “middle name,” and “last name,” because it is unstructured. This may impair the transparency of the top-five highly compensated executives of the recipient organization.	Treasury implements systematic change to USAspending.gov database to separate fields into granular fields and migrate data into fields; Treasury, in collaboration with federal agencies and OMB, retroactively corrects existing information after systematic change, as appropriate.
13	MITRE was unable to conclude the accuracy of first-tier subaward data, based on the data made available for the purposes of this assessment.	OMB engages with federal awarding agencies to conduct performance reports and sample FSRS data to enhance data quality framework by including subaward reporting; Based on results of the aforementioned work, PRAC engages with OMB to determine whether the current approach for subaward reporting and internal controls to address data quality issues is sufficient to meet transparency needs.

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6.4 Summary of Analyses of Alternatives

Table 6-4. Summary of Analysis of Alternatives

ID	Data Transparency Issue ¹⁸	Actions and Level of Effort to Remedy
1	No award-level source of data is available to estimate number of jobs created or retained by the project or activity within USAspending.gov or required for reporting under Treasury CRF. The OMB has represented that its source of data to compile this information is based on programmatic level-information, not award-level data. Further, it is uncertain whether this reporting requirement is satisfied for SBA PPP based on its “jobs” data element.	HIGH
2	USAspending.gov publishes federal spending at the procurement- and financial-assistance award level. For large covered funds, the CARES Act requires reporting of a “detailed list of all projects or activities” to include the name and description of each project or activity and associated financial information. Unless reporting at the award level is deemed sufficient, more information about projects and activities by financial assistance and procurement award may need to be required.	HIGH
3	USAspending.gov provides first-tier subaward information for federal grants and contracts. However, no first-tier subaward loan information is available on USAspending.gov.	HIGH
4	Neither USAspending.gov, SBA PPP data, nor CRF data collection provide transparency into subawards below the first-tier subaward level, similar to the reporting requirements applied in the Recovery Act.	HIGH
5	USAspending.gov does not provide subaward expenditure information.	HIGH
6	There are missing values of the NIA code for federal procurements on USAspending.gov.	LOW/MODERATE
7	With respect to SBA’s PPP loans (more than \$150,000), SBA does not publish specific loan amounts, instead publishing only a “loan range” for each loan award. Further, neither PPP loan expenditures nor information regarding loan forgiveness are published by SBA.	LOW/MODERATE
8	With respect to SBA’s PPP loans less than \$150,000, SBA does not publish identifying information about the recipients, including names or addresses.	LOW/MODERATE
9	The “award description” data elements continue to lack specificity about the intent or purpose of the award. Award descriptions often provide brief titles in the award description field or acronyms that fail to offer details regarding the award. OMB’s August 2020 guidance to federal agencies intends to improve the quality of this data but such improvements have not yet manifested into currently available USAspending.gov.	LOW/MODERATE

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ID	Data Transparency Issue ¹⁸	Actions and Level of Effort to Remedy
10	MITRE sampled the HHS COVID-19-related federal grants awards in USAspending.gov and compared it to HHS TAGGS data, finding a mismatch of approximately 30% of the awards published. Further analysis is needed to determine the extent that true accuracy and completeness issues exist.	LOW/MODERATE
11	MITRE identified mismatches between various location-related data elements (e.g., zip code and congressional district) on USAspending.gov and in SBA's PPP data.	HIGH
12	USAspending.gov publishes data regarding the top-five highly compensated employees of an awardee. The "name" field does not allow for filtering of "first name," "middle name," and "last name," because it is unstructured. This may impair the transparency of the top-five highly compensated executives of the recipient organization.	HIGH
13	MITRE was unable to conclude the accuracy of first-tier subaward data, based on the data made available for the purposes of this assessment.	HIGH
14	CRF detailed data was not available for the data quality analysis. In lieu of a data quality analysis, MITRE reviewed the published validation rules and GrantSolutions Prime Recipient User Guide. MITRE found the OLDC solution provides a structured, web-based information system that guides users through the process of data capture, validation, certification, and final approval along with Treasury OIGs review, to ensure completion and accuracy. This review indicates that the expected data quality of information provided would be high.	LOW/MODERATE
15	Pursuant to the FFATA, amended by the DATA Act, USAspending.gov requires agencies and prime recipients to report awards and first-tier subawards within 30 days of the award. The data model requires reporting that is more frequent than required by the CARES Act.	LOW/MODERATE
16	With respect to SBA's PPP data, MITRE was unable to determine whether SBA moving forward will report data on a quarterly basis, pursuant to the CARES Act.	LOW/MODERATE

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- [4] United States 116th Congress, "PAYCHECK PROTECTION PROGRAM and Health Care Enhancement Act," Public Law 116-139, 2020.
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8 References and Source Documentation

ID	Title / Name	Author	Date	Description
1	\$454 Billion Treasury Fund Goes Mostly Unused	Wall Street Journal	August 2020	Website Article
2	Accountability and Transparency Template for the Future	Pandemic Response Accountability Committee provided	None	Document
3	Achieving Transparency and Accountability in Federal Spending	Hearing before the Committee on Oversight and Government Reform House of Representatives One Hundred Twelfth Congress	June 2011	Testimony
4	An Overview of Data Quality Frameworks	IEEEAccess	March 2019	Paper
5	Appendix A to OMB Circular No. A-123, Management of Reporting and Data Integrity Risk -- Memorandum 18-16	OMB	June 2018	Memorandum
6	CARES Act Flash Report • No. 2020-FIN-037	OIG -- U.S. Department of the Interior	May 2020	Report
7	Coalition letter to OMB on COVID Disclosure	Coalition	June 2020	Letter
8	Coalition letter to OMB on COVID Disclosure	Coalition	June 2020	Letter
9	Congressional investigation finds over \$1 billion in coronavirus aid fraud	NBC News	September 2020	Website Article
10	Controller Alert: Award Description Data Quality for Financial Assistance Awards	PRAC provided	August 2020	Document
11	Coronavirus Roundup: Watchdogs Report on Safeguards Against Fraud in TRICARE Payments, Contractor Reimbursements	Government Executive	September 2020	Article
12	COVID-19 EIDL Advance Report	Small Business Administration	July 2020	Report
13	COVID-19 Opportunities to Improve Federal Response and Recovery Efforts	United States Government Accountability Office -- Report to the Congress (GAO-20-625)	June 2020	Report
14	COVID-19: Federal Efforts Could Be Strengthened by Timely and Concerted Actions	GAO -- Report to Congressional Committees (GAO-20-701)	September 2020	Report
15	Data Act Reported Quality of Agencies' Spending Data Reviewed by OIGs Varied Because of Government-wide and Agency Issues	GAO Report to Congressional Addressees	July 2018	Report
16	Data Transparency Oversight Needed to Address Underreporting and Inconsistencies on Federal Award Website	GAO Report to Congressional Requesters	June 2014	Report

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ID	Title / Name	Author	Date	Description
17	Executive Office of the President, Office of Management and Budget	Office of Federal Procurement Policy: Office of Federal Financial Management	September 2020	Interviews
18	Federal Data Transparency Opportunities Remain to Incorporate Recovery Act Lessons Learned	GAO Testimony Before the Government Performance Task Force, Committee on Budget, U.S. Senate	September 2013	Report
19	Federal Spending Accountability -- Preserving Capabilities of Recovery Operations Center Could Help Sustain Oversight of Federal Expenditures	GAO -- Report to Congressional Addressees	September 2015	Report
20	Flash Report Small Business Administration's Implementation of the Paycheck Protection Program Requirements	SBA IG	May 2020	Report
21	Frequently Asked Questions: USAspending.gov and Subaward Reporting	Corporation for National & Community Service	May 2019	Report
22	General Services Administration	Federal Acquisition Service Office of Systems Management	September 2020	Interview
23	Guidance Regarding Identification and Reporting of Suspicious Activity in the COVID-19 EIDL Loan Program	SBA	July 2020	Information Notice
24	Improving Federal Procurement Data Quality -- Guidance for Annual Verification and Validation	OMB	May 2011	Memorandum
25	Information on COVID Contracting Descriptions	Michael E. Wooten, Administrator for Federal Procurement Policy	August 2020	E-Mail
26	Interim Audit Update -- Coronavirus Relief Fund Recipient Reporting	OIG -- Department of Treasury	May 2020	Memorandum
27	Leveraging Data & Analytics and Partnering with IGs to Prevent and Detect Fraud in Pandemic Relief Spending	Concept Paper for the Fraud Data & Analytics Center of Excellence PRAC	None	Document
28	Managing Federal Contract Performance Issues Associated with the Novel Coronavirus (COVID-19)	OMB	March 2020	Memorandum
29	Non Data Act Reporters and Programs	PRAC provided	None	MS Excel Spreadsheet
30	Non Data Act Reporters FAQs	PRAC provided	None	MS Excel Spreadsheet
31	One Year Later: Examining the ongoing recovery from hurricane sandy	Hearing before the Subcommittee on Emergency Management, Intergovernmental Relations, and the District of Columbia of the Committee on Homeland Security and Governmental Affairs	November 2013	Testimony

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ID	Title / Name	Author	Date	Description
32	Oversight In "Extraordinary Times": A Q&A With the Executive Overseeing Pandemic Spending	Government Executive	September 2020	Website Article
33	Pandemic Oversight	Pandemic Oversight	August 2020 (Accessed)	Website
34	Pandemic Response Accountability Committee	Ballotpedia	August 2020 (Accessed)	Website Article
35	Pandemic Response Accountability Committee	Ballotpedia	August 2020 (Accessed)	Website Article
36	Pandemic Response Accountability Committee Letter to Administrator Carranza	Pandemic Response Accountability Committee	August 2020	Letter
37	Pandemic Response Accountability Committee Letter to Chairs, Vice-Chair, and Ranking Members	Pandemic Response Accountability Committee	June 2020	Letter
38	Pandemic Response Accountability Committee	Various Stakeholders	August 2020; September 2020	Interviews
39	Preliminary Analysis of Paycheck Protection Program Data	Majority Staff	September 2020	Memorandum
40	Preserving the Resilience of the Federal Contracting Base in the Fight Against the Coronavirus Disease 2019 (COVID-19)	OMB	April 2020	Memorandum
41	President Trump Signs into Law the Coronavirus Aid, Relief, and Economic Security (CARES) Act	The National Law Review Article by Katie P. Reed and Monica P. Schulteis Greenberg Traurig, LLP	September 2020	Website Article
42	Recipient reported compared to FFATA	PRAC provided	None	MS Excel Spreadsheet
43	Reporting Challenges	PRAC provided	None	Document
44	SBA Accused of Skirting Financial Disclosure Rule	Wall Street Journal	August 2020	Website Article
45	Specific reporting for CARES Act Division A programs	PRAC provided	June 2020	Document
46	The Honorable Carolyn B Maloney Chairwomen Committee on Oversight and Reform	Department of Treasury	July 2020	Letter
47	Transparency before American Recovery and Reinvestment Act of 2009	PRAC provided	None	Document
48	U.S. Small Business Administration P.L. 116-136 – Sec. 15010/15011 Plan for Use of Covered Funds	SBA	June 2020	Table
49	U.S. Department of Treasury	Various Stakeholders	September 2020	Interviews

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ID	Title / Name	Author	Date	Description
50	USAspending.gov	USAspending.gov	September 24, 2020 (as of) October 4, 2020 (as of)	Content

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Appendix A Mapping of Data Validation Rules to USAspending.gov Data Elements

Table A-1 below maps the data elements MITRE reviewed from USAspending.gov to the validation rules found within the Excel validation rules specification file.

Table A-1. Mapping of Data Validation Rules to USAspending.gov Data Elements

ID	Business Data Element or Concept	Schema Data Label	Applicable File(s)	Extracted Validation Rules	Severity
1	North American Industry Classification System (NAICS)	NAICS	N/A	None found	N/A
2	Recipient Location – State	LegalEntityStateCode	N/A	None found	N/A
3	Place of Performance Location - State	PrimaryPlaceOfPerformanceStateCode	N/A	None found	N/A
4	Recipient Congressional District	LegalEntityCongressionalDistrict	FABS	FABS44.1 For foreign recipients (LegalEntityCountryCode is not USA), LegalEntityCongressionalDistrict must be blank.	Fatal Error
5	Recipient Congressional District	LegalEntityCongressionalDistrict	FABS	FABS44.2 For non-aggregate and personally identifiable information (PII)-redacted non-aggregate records (RecordType = 2 or 3) with domestic recipients (LegalEntityCountryCode = USA): If LegalEntityZIPLast4 is not provided and LegalEntityZIP5 is, LegalEntityCongressionalDistrict must be provided.	Fatal Error
6	Recipient Congressional District	LegalEntityCongressionalDistrict	FABS	FABS44.3 If LegalEntityCongressionalDistrict is provided, it must be valid in the state or territory indicated by LegalEntityZIP5. Districts that were created under the 2000 census or later are considered valid for purposes of this rule.	Fatal Error
7	Recipient Congressional District	LegalEntityCongressionalDistrict	FABS	FABS44.4 LegalEntityCongressionalDistrict must be blank for aggregate records (RecordType = 1).	Fatal Error

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ID	Business Data Element or Concept	Schema Data Label	Applicable File(s)	Extracted Validation Rules	Severity
8	Place of Performance Congressional District	PrimaryPlaceOfPerformanceCongressionalDistrict	FABS	FABS43.1 For foreign places of performance (PrimaryPlaceOfPerformanceCountryCode is not USA), PrimaryPlaceOfPerformanceCongressionalDistrict must be blank.	Fatal Error
9	Place of Performance Congressional District	PrimaryPlaceOfPerformanceCongressionalDistrict	FABS	FABS43.2 For aggregate and non-aggregate records (RecordType = 1 or 2), with domestic place of performance (PrimaryPlaceOfPerformanceCountryCode = USA): if 9-digit PrimaryPlaceOfPerformanceZIP+4 is not provided, PrimaryPlaceOfPerformanceCongressionalDistrict must be provided.	Fatal Error
10	Place of Performance Congressional District	PrimaryPlaceOfPerformanceCongressionalDistrict	FABS	FABS43.3 PrimaryPlaceOfPerformanceCongressionalDistrict must be blank for PII-redacted non-aggregate records (RecordType = 3).	Fatal Error
11	Place of Performance Congressional District	PrimaryPlaceOfPerformanceCongressionalDistrict	FABS	FABS43.4 If PrimaryPlaceOfPerformanceCongressionalDistrict is provided, it must be valid in the state or territory indicated by the PrimaryPlaceOfPerformanceCode. Districts that were created under the 2000 census or later are considered valid for purposes of this rule.	Fatal Error
12	Entity Name	AwardeeOrRecipientLegalEntityName	FABS	FABSREQ9 AwardeeOrRecipientLegalEntityName is required for all submissions but was not provided in this row.	Fatal Error
13	Entity Name	AwardeeOrRecipientLegalEntityName	FABS	FABS9.1 AwardeeOrRecipientLegalEntityName must contain "MULTIPLE RECIPIENTS" for aggregate records (RecordType = 1).	Fatal Error
14	Entity Name	AwardeeOrRecipientLegalEntityName	FABS	FABS9.2 AwardeeOrRecipientLegalEntityName must contain "REDACTED DUE TO PII" for PII-redacted non-aggregate records (RecordType = 3).	Fatal Error
15	Number of Employees	N/A	N/A	None found	N/A

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ID	Business Data Element or Concept	Schema Data Label	Applicable File(s)	Extracted Validation Rules	Severity
16	Data Universal Numbering System (Dun and Bradstreet) (DUNS)	AwardeeOrRecipientUniqueI dentifier	FABS	FABS31.1 AwardeeOrRecipientUniqueIdentifier Field must be blank for aggregate and PII-redacted non-aggregate records (RecordType = 1 or 3, regardless of the BusinessTypes value) and individual recipients (BusinessTypes includes 'P', regardless of the RecordType value).	Fatal Error
17	DUNS	AwardeeOrRecipientUniqueI dentifier	FABS	FABS31.2 AwardeeOrRecipientUniqueIdentifier is required for AssistanceType of 02, 03, 04, or 05 where ActionDate is after October 1, 2010, unless the record is an aggregate or PII-redacted non-aggregate record (RecordType = 1 or 3) or individual recipient (BusinessTypes includes 'P').	Fatal Error
18	DUNS	AwardeeOrRecipientUniqueI dentifier	FABS	FABS31.3 When AwardeeOrRecipientUniqueIdentifier is provided, it must be nine digits.	Fatal Error
19	DUNS	AwardeeOrRecipientUniqueI dentifier	FABS	FABS31.4 For AssistanceType of 02, 03, 04, or 05 whose ActionDate is after October 1, 2010, AwardeeOrRecipientUniqueIdentifier must be registered (not necessarily active) in SAM, unless the record is an aggregate or PII-redacted non-aggregate record (RecordType = 1 or 3) or awarded to an individual recipient (BusinessTypes includes 'P').	Fatal Error
20	DUNS	AwardeeOrRecipientUniqueI dentifier	FABS	FABS31.5 For AssistanceType of 02, 03, 04, or 05 whose ActionDate is after October 1, 2010 and ActionType = A, AwardeeOrRecipientUniqueIdentifier must be active as of the ActionDate, unless the record is an aggregate or PII-redacted non-aggregate record (RecordType = 1 or 3) or awarded to an individual recipient (BusinessTypes includes 'P'). This is an error because CorrectionDeleteIndicator is not C or the action date is after January 1, 2017.	Fatal Error

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ID	Business Data Element or Concept	Schema Data Label	Applicable File(s)	Extracted Validation Rules	Severity
21	DUNS	AwardeeOrRecipientUniqueIdentifier	FABS	FABS31.6 For AssistanceType of 02, 03, 04, or 05 whose ActionDate is after October 1, 2010 and ActionType = A, AwardeeOrRecipientUniqueIdentifier should be active as of the ActionDate, unless the record is an aggregate or PII-redacted non-aggregate record (RecordType = 1 or 3) or awarded to an individual recipient (BusinessTypes includes 'P'). This is a warning because CorrectionDeleteIndicator is C and the action date is before January 1, 2017.	Warning
22	DUNS	AwardeeOrRecipientUniqueIdentifier	FABS	FABS31.7 For AssistanceType of 02, 03, 04, or 05 whose ActionDate is after October 1, 2010 and ActionType = B, C, or D, AwardeeOrRecipientUniqueIdentifier should be active on the ActionDate, unless the record is an aggregate or PII-redacted non-aggregate record (RecordType = 1 or 3) or awarded to an individual recipient (BusinessTypes includes 'P').	Warning
23	Compensated employee Name	HighCompOfficer1FullName	N/A	None found	N/A
24	Compensated employee Amount	HighCompOfficer2Amount	N/A	None found	N/A
25	Disaster Emergency Fund Code (DEFC)	DisasterEmergencyFundCode	B	B19 The combination of TAS/object class/program activity code/reimbursable flag/DEFC in File B (object class program activity) should be unique	Fatal Error
26	DEFC	DisasterEmergencyFundCode	B	B21 For monthly submissions, all TAS and COVID-19 Disaster Emergency Fund Code combinations required to be reported to GTAS are reported in File B, with the exception of Financing Accounts (or when all obligation and outlay monetary amounts are zero for the TAS). As noted in A33, allocation accounts should be reported by the Child Agency, not by the Parent agency.	Warning
27	DEFC	DisasterEmergencyFundCode	B, C	B24 DEFC values must be A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T or 9 (plus future codes as determined by OMB). DEFC cannot be blank.	Fatal Error

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ID	Business Data Element or Concept	Schema Data Label	Applicable File(s)	Extracted Validation Rules	Severity
28	Catalog of Domestic Financial Assistance (CFDA)	CFDA_Number	FABS	FABS2.1 The combination of FAIN, AwardModificationAmendmentNumber, URI, CFDA_Number, and AwardingSubTierAgencyCode must be unique within the submission file.	Fatal Error
29	CFDA	CFDA_Number	FABS	FABS2.2 The combination of FAIN, AwardModificationAmendmentNumber, URI, CFDA_Number, and AwardingSubTierAgencyCode must be unique when compared to currently published data--unless the record is a correction or deletion (i.e., if CorrectionDeleteIndicator = C or D). In this particular case, the combination of these five fields in this transaction has already been published in USAspending.gov, making this second attempt a duplicate.	Fatal Error
30	CFDA	CFDA_Number	FABS	FABS36 CFDA_Number must be in ##.### format, where # represents a number from 0 to 9.	Fatal Error
31	CFDA	CFDA_Number	FABS	FABS37.1 For new (ActionType = A) or mixed aggregate (ActionType = E) assistance awards specifically, the CFDA_Number must be active as of the ActionDate. This does not apply to correction records (those with CorrectionDeleteIndicator = C).	Fatal Error
32	CFDA	CFDA_Number	FABS	FABS37.2 For non-new assistance awards (ActionType = B, C, or D), the CFDA_Number need not be active as of the ActionDate, but a warning will trigger in this case. This warning will not trigger for correction records (those with CorrectionDeleteIndicator = C).	Warning
33	CFDA	CFDA_Number	FABS	FABS37.3 CFDA_Number must have been registered with CFDA.gov or registered as an Assistance Listing on beta.SAM.gov (post-May 2018) at some point in time.	Fatal Error
34	CFDA	CFDA_Number	FABS	FABSREQ10 This field is required for all submissions but was not provided in this row (CFDA_Number).	Fatal Error
35	NIA Code	National Interest Action	N/A	Not found	N/A

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ID	Business Data Element or Concept	Schema Data Label	Applicable File(s)	Extracted Validation Rules	Severity
36	Award Type	AssistanceType	FABS	FABS5 AssistanceType field must contain one of the following values: "02", "03", "04", "05", "06", "07", "08", "09", "10", or "11".	Fatal Error
37	Award Type	AssistanceType	FABS	FABSREQ7 AssistanceType is required for all submissions but was not provided in this row.	Fatal Error
38	PSC	Product or Service Code	N/A	Not found	N/A
39	Award Description	AwardDescription; SubAwardDescription	FABS	FABSREQ1 AwardDescription is required for all submissions but was not provided in this row. (Note: No specific references to "SubAwardDescription" were found.)	Fatal Error
40	Award ID	PrimeAwardID	C, D1	C11 Each unique PIID (or combination of PIID/ParentAwardId) from file C should exist in file D1. Note that this only compares award identifiers when the TotalObligationAmount is not null.	Warning
41	Award ID	PrimeAwardID	C, D1	C12 Each unique PIID (or combination of PIID/ParentAwardId) from file D1 should exist in file C with a TransactionObligatedAmount that is not null during the same reporting period, except D1 records where FederalActionObligation = 0.	Warning
42	Awarding Agency	AwardingAgencyCode	FABS	FABS23.2 If both are submitted, AwardingSubTierAgencyCode and AwardingOfficeCode must belong to the same AwardingAgencyCode (per the Federal Hierarchy).	Fatal Error
43	SubAward/subcontract	SubAwardNumber	N/A	Not found	N/A
44	SubAward/subcontract	AwardingSubTierAgencyCode	FABS	FABS2.1 The combination of FAIN, AwardModificationAmendmentNumber, URI, CFDA_Number, and AwardingSubTierAgencyCode must be unique within the submission file.	Fatal Error

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ID	Business Data Element or Concept	Schema Data Label	Applicable File(s)	Extracted Validation Rules	Severity
45	SubAward/subcontract	AwardingSubTierAgencyCode	FABS	FABS2.2 The combination of FAIN, AwardModificationAmendmentNumber, URI, CFDA_Number, and AwardingSubTierAgencyCode must be unique when compared to currently published data--unless the record is a correction or deletion (i.e., if CorrectionDeleteIndicator = C or D). In this particular case, the combination of these five fields in this transaction has already been published in USAspending.gov, making this second attempt a duplicate.	Fatal Error
46	SubAward/subcontract	AwardingSubTierAgencyCode	FABS	FABS23.1 When provided, AwardingSubTierAgencyCode must be a valid 4-character sub-tier agency code from the Federal Hierarchy.	Fatal Error
47	SubAward/subcontract	AwardingSubTierAgencyCode	FABS	FABS23.2 If both are submitted, AwardingSubTierAgencyCode and AwardingOfficeCode must belong to the same AwardingAgencyCode (per the Federal Hierarchy).	Fatal Error
48	SubAward/subcontract	AwardingSubTierAgencyCode	FABS	FABS23.3 AwardingSubTierAgencyCode must be provided when AwardingOfficeCode is not provided.	Fatal Error
49	n-tier subaward/subcontract	N/A	N/A	No specific references found	N/A
50	Obligated Amount	TransactionObligatedAmount; <i>FederalActionObligation</i>	C, D2	C9 Unique FAIN or URI from file D2 should exist in file C with a TransactionObligatedAmount that is not null, except for: <ol style="list-style-type: none"> 1) Loans (AssistanceType = 07 or 08) with OriginalLoanSubsidyCost <= 0 in D2; or 2) Non-Loans with FederalActionObligation = 0 in D2. For non-aggregate and PII-redacted non-aggregate records, only the FAIN in D2 will be compared to C. For aggregate records, only the URI in D2 will be compared to C. Note that for File C, FAIN and URI cannot be provided on the same row.	Warning

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ID	Business Data Element or Concept	Schema Data Label	Applicable File(s)	Extracted Validation Rules	Severity
51	Obligated Amount	ObligatedAmountFundedByC OVID19Supplementals; PotentialTotalValueOfAward (for procurements) PrimeAwardAmount	N/A	No specific references found	N/A
52	Obligated Amount	ObligatedAmountFundedByC OVID19Supplementals; TransactionObligatedAmount; FederalActionObligation PotentialTotalValueOfAward (for procurements) PrimeAwardAmount	C, D1	C12 Each unique PIID (or combination of PIID/ParentAwardId) from file D1 should exist in file C with a TransactionObligatedAmount that is not null during the same reporting period, except D1 records where FederalActionObligation = 0.	Warning
53	Obligated Amount	ObligatedAmountFundedByC OVID19Supplementals; TransactionObligatedAmount; FederalActionObligation PotentialTotalValueOfAward (for procurements) PrimeAwardAmount	C	C17 TransactionObligatedAmount and USSGL related balances and subtotals cannot be provided on the same row. Please note that this rule will apply for any non-null (non-blank) value provided, including zero (0).	Fatal Error
54	Obligated Amount	ObligatedAmountFundedByC OVID19Supplementals; TransactionObligatedAmount; FederalActionObligation PotentialTotalValueOfAward (for procurements) PrimeAwardAmount	C, D1, D2	C23 For each unique award ID (PIID or combination of PIID/ParentAwardId for procurement; FAIN or URI for financial assistance) in File C, the sum of each TransactionObligatedAmount should match (but with opposite signs) the sum of the FederalActionObligation (in either D1 or D2) or OriginalLoanSubsidyCost (only in D2) amounts reported in D1 or D2. For example, if the TransactionObligatedAmounts for a FAIN add to -100 in File C, the sum of the FederalActionObligation for that FAIN in D2 should be 100. This rule does not apply if the AllocationTransferAgency (ATA) field is populated and is different from the Agency ID. Note that this only compares award identifiers when the TotalObligationAmount is not null.	Warning

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ID	Business Data Element or Concept	Schema Data Label	Applicable File(s)	Extracted Validation Rules	Severity
55	Obligated Amount	ObligatedAmountFundedByC OVID19Supplementals; TransactionObligatedAmount; FederalActionObligation PotentialTotalValueOfAward (for procurements) PrimeAwardAmount	FABS	FABS26.1 FederalActionObligation must be blank or 0 for loans (AssistanceType = 07 or 08).	Fatal Error
56	Obligated Amount	ObligatedAmountFundedByC OVID19Supplementals; TransactionObligatedAmount; FederalActionObligation PotentialTotalValueOfAward (for procurements) PrimeAwardAmount	FABS	FABS26.2 FederalActionObligation is required for non-loans (i.e., when AssistanceType is not 07 or 08).	Fatal Error
57	Obligated Amount	ObligatedAmountFundedByC OVID19Supplementals; TransactionObligatedAmount; FederalActionObligation PotentialTotalValueOfAward (for procurements) PrimeAwardAmount	FABS	FABSTYPE1 The value provided was of the wrong type. Note that all type errors in a line must be fixed before the rest of the validation logic is applied to that line. (FederalActionObligation).	Fatal Error

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ID	Business Data Element or Concept	Schema Data Label	Applicable File(s)	Extracted Validation Rules	Severity
58	Expended Amount	OutlayedAmountFundedByCO VID19Supplementals	C	<p>C5 GrossOutlayAmountByAward_FYB (File C) = GrossOutlaysUndeliveredOrdersPrepaidTotal_FYB (File C) + GrossOutlaysDeliveredOrdersPaidTotal_FYB (File C). GrossOutlayAmountByAward_CPE (File C) should reflect year-to-date activity as of the end of the reporting period for the same TAS/DEFC combination:</p> <p>GrossOutlayAmountByAward_CPE = (GrossOutlaysUndeliveredOrdersPrepaidTotal_CPE less GrossOutlaysUndeliveredOrdersPrepaidTotal_FYB) + (GrossOutlaysDeliveredOrdersPaidTotal_CPE less GrossOutlaysDeliveredOrdersPaidTotal_FYB).</p> <p>Note: This rule only applies if GrossOutlayAmountByAward_CPE is the only non-zero value provided on a non-TOA line on File C.</p>	Warning
59	Expended Amount	OutlayedAmountFundedByCO VID19Supplementals	C	<p>C6 GrossOutlaysUndeliveredOrdersPrepaidTotal in File C = USSGL 4802 + 4832+ 4882 in File C for the same date context (FYB or CPE) and TAS/DEFC combination. This applies to the award level. Note for FYB values, only 4802 is expected to have a balance other than zero.</p>	Warning
60	Expended Amount	OutlayedAmountFundedByCO VID19Supplementals	C	<p>C7 GrossOutlaysDeliveredOrdersPaidTotal in File C = USSGL 4902 + 4908 + 4982 in File C for the same date context (FYB or CPE) and TAS/DEFC combination. This applies to the award level. Note for FYB values, only 4908 is expected to have a balance other than zero.</p>	Warning
61	Expended Amount	OutlayedAmountFundedByCO VID19Supplementals	C	<p>C25 If the DisasterEmergencyFundCode element has a valid COVID-19-related code and TOA is blank, then GrossOutlayByAward_CPE cannot be blank.</p>	Fatal Error

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ID	Business Data Element or Concept	Schema Data Label	Applicable File(s)	Extracted Validation Rules	Severity
62	Expended Amount	OutlayedAmountFundedByCO VID19Supplementals	C	C27 The File C GrossOutlayByAward_CPE balance for a TAS/DEFC/Award combination should continue to be reported in subsequent periods during the FY, once it has been submitted to DATA Act, unless the most recently reported outlay balance for this award breakdown was zero. This only applies to File C outlays, not TOA.	Warning
63	Expended Amount	OutlayedAmountFundedByCO VID19Supplementals	A	A14 GrossOutlayAmountByTAS_CPE= value for GTAS SF 133 line #3020 for the same reporting period.	Fatal Error
64	Expended Amount	OutlayedAmountFundedByCO VID19Supplementals	A, B	A18 The GrossOutlayAmountByTAS_CPE amount in the appropriation file (A) does not equal the sum of the corresponding GrossOutlayAmountByProgramObjectClass_CPE values in the award financial file (B). {This value is the sum of all Gross Outlay Amounts reported in file B, to indicate year-to-date activity by TAS/Subaccount.}	Warning
65	Expended Amount	OutlayedAmountFundedByCO VID19Supplementals	B	B5 GrossOutlayAmountByProgramObjectClass_FYB (File B) = GrossOutlaysUndeliveredOrdersPrepaidTotal_FYB (File B) + GrossOutlaysDeliveredOrdersPaidTotal_FYB (File B). GrossOutlayAmountByProgramObjectClass_CPE (File B) should reflect year-to-date activity as of the end of the reporting period for the TAS/DEFC combination: GrossOutlayAmountByProgramObjectClass_CPE = (GrossOutlaysUndeliveredOrdersPrepaidTotal_CPE less GrossOutlaysUndeliveredOrdersPrepaidTotal_FYB) + (GrossOutlaysDeliveredOrdersPaidTotal_CPE less GrossOutlaysDeliveredOrdersPaidTotal_FYB)	Warning
66	Expended Amount	OutlayedAmountFundedByCO VID19Supplementals	B	B6 GrossOutlaysUndeliveredOrdersPrepaidTotal in File B = USSGL 4802 + 4832+ 4882 in File B for the same date context (FYB or CPE) and TAS/DEFC combination. This applies to the program activity and object class level. Note for FYB values, only 4802 is expected to have a balance other than zero.	Warning

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ID	Business Data Element or Concept	Schema Data Label	Applicable File(s)	Extracted Validation Rules	Severity
67	Expended Amount	OutlayedAmountFundedByCO VID19Supplementals	B	B7 GrossOutlaysDeliveredOrdersPaidTotal in File B = USSGL 4902 + 4908 + 4982 in File B for the same date context (FYB or CPE) and TAS/DEFC combination. This applies to the program activity and object class level. Note for FYB values, only 4908 is expected to have a balance other than zero.	Warning
68	Expended Amount	OutlayedAmountFundedByCO VID19Supplementals	B	B22 GrossOutlayAmountByProgramObjectClass_CPE = value for GTAS SF 133 line #3020 for the same reporting period for the TAS and DEFC combination (except for when '9' is provided as DEFC).	Warning
69	Progress reports	N/A	N/A	Not found	N/A

Appendix B Data Quality Analysis Detail

MITRE conducted a detailed sample assessment of data elements informed by various analyses to evaluate for transparency and across the three data dimensions: completeness, accuracy, and timeliness.

The detailed analysis is provided in this appendix by data source.

The data sources sampled for analysis are:

- USASpending.gov
 - Assistance_PrimeAwardSummaries (35,435 records)
 - Assistance_PrimeTransactions (46,131 records)
 - Assistance_Subawards (15,472 records)
 - Assistance_Subawards_Summaries (15,492 records)
 - Contracts_PrimeAwardSummaries (2,348 records)
 - Contracts_PrimeTransactions (5,469 records)
 - Contracts_Subawards (1,267 records)
 - Contracts_Subawards_summaries (2,167)
- U.S. Department of Health and Human Services (HHS) Tracking Accountability in Government Grants System (TAGGS) COVID-19 Data (8,722 records)

The data sources that were utilized without sampling:

- SBA.gov PPP loans \geq \$150k (662,515 records)
- SBA.gov PPP loans $<$ \$150k (4,549,613 records)

The source files to assess data quality are listed in the table below:

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Table B-1. Data Quality Analysis Source Files

ID	Description	Data Source	Constraints Applied When Extracting	Extract File Name(s)
1	USA spending reported – Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act)	USAspending.gov	DEFC = N & O No direct payments	Assistance_PrimeAwardSummaries_2020-09-24_H01M56S51_1.csv Assistance_PrimeTransactions_2020-09-24_H00M39S22_1.csv Assistance_Subawards_2020-09-24_H00M40S29_1.csv Assistance_Subawards_Summaries_2020-09-24_H02M09S52_1.csv Contracts_PrimeAwardSummaries_2020-09-24_H01M53S20_1.csv Contracts_PrimeTransactions_2020-09-24_H00M38S34_1.csv Contracts_Subawards_2020-09-24_H00M40S08_1.csv Contracts_Subawards_summaries_2020-09-24_H02M01S25_1.csv
2	USA spending reported – CARES Act - HHS Data	USAspending.gov	DEFC = N & O HHS agency;	HHSCARESActAssistance_PrimeAwardSummaries_20201004_H17M07S41_1.csv
3	TAGGS COVID-19 Data	https://taggs.hhs.gov/Coronavirus	Appropriation code = CV	TAGGSExportCovid19_10012020.csv
4	Zip Code Reference Table	zipbronze.csv	N/A	https://www.zipcodestogo.com/
5	Small Business Administration (SBA) Grants Data	USAspending.gov SBA grants data	SBA; DEFC L, M, N, O, P; grants	SBAPrimeAssistanceAwardSummaries_20201005.csv
6	USA Spending Loan Data	USAspending.gov SBA loan data	SBA; loans, DEFC =P	SBALoanTransactionsUSAspending_20201005.zip
7	SBA Paycheck Protection Program (PPP) Data	SBA published PPP loan data	N/A	PPP Data 150k plus 080820.csv PPP Data up to 150k 080820 nn.csv where “nn” is the state code for each state
8	Coronavirus Relief Fund (CRF)	FinancialProgressReportValidation Rules_09292020.xlsx	N/A	N/A
9	CRF	Treasury OIG & PRAC Financial Reporting OLDC Form: Prime Recipient User Guide	N/A	GrantSolutions.gov; August 20, 2020

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Table B-2. USAspending.gov Analysis

ID	CARES Act Source Section	Business Data Element or Concept	Schema Data Label	Completeness	Accuracy	Comment
1	Supporting	NAIC	NAICS	Collected and Reported	Standard reference applied; at least one NAIC code that appears incorrect	N/A
2	15010	Recipient Location – State	LegalEntityStateCode	Highly collected and reported (contract transactions <1% blank; assistance transaction < 4% blank- based on city)	Standard reference list applied; Need more information for correctness	N/A
3	Supporting	Place of Performance Location - State	PrimaryPlaceOfPerformanceStateCode	contracts transactions: < 10% blank assistance transactions: < 0.25% blank	Standard reference list applied; Need more information for correctness	N/A
4	15010	Recipient Congressional District	LegalEntityCongressionalDistrict	contracts transactions: <5% blank assistance transactions: < 0.03 % blank	Standard reference list applied; Need more information for correctness	N/A
5	15010	Place of Performance Congressional District	PrimaryPlaceOfPerformanceCongressionalDistrict	contracts transactions: <10% blank assistance transactions: < 0.25% blank	Standard reference list applied; Need more information for correctness	N/A
6	15011	Entity Name	AwardeeOrRecipientLegalEntityName	Collected and Reported	Can contain some derivations in name spellings. USAspending.gov shows other name combinations.	N/A
7	Supporting	Number of Employees	N/A	Not Collected	Not Collected	Possibly derived from other sources.

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ID	CARES Act Source Section	Business Data Element or Concept	Schema Data Label	Completeness	Accuracy	Comment
8	Supporting	DUNS	AwardeeOrRecipientUniqueIdentifier	Collected and Reported	Standard reference list applied; Need more information for correctness	N/A
9	Supporting	Compensated employee Name	HighCompOfficer1FullName	<15% reported by USAspending.gov in transaction query at prime level	Open Text field with minimal standardization	N/A
10	Supporting	Compensated employee Amount	HighCompOfficer2Amount	<15% reported by USAspending.gov in transaction query at prime level	numeric field	N/A
11	Supporting	DEFC	DisasterEmergencyFundCode	by definition of extract it is 100% populated	Codes are not mutually exclusive	Reported by Agency per OMB M-20-21
12	Supporting	CFDA	CFDA_Number	Collected and Reported	Standard reference list applied; Need more information for correctness by comparing against other sources and fields	Assistance only
13	Supporting	NIA Code	National Interest Action	Approx. 44% populated in prime transactions; 55% in prime summary	codes listed were either P20C "r" "n" "ne" indicating that when used codes are correct	"P"0"" "COVID-19 2"20" Procurements only; Per 4/6/2020 guidance all COVID-19- related procurements
14	Supporting	Award Type	AssistanceType	Collected and Reported	Standard reference list applied; Need more information for correctness by comparing against other sources and fields	Grant, Loan, Contract, Direct Payment
15	Supporting	PSC	Product or Service Code	Collected and Reported	Standard reference list applied; Need more information for correctness by comparing against other sources and fields	N/A

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ID	CARES Act Source Section	Business Data Element or Concept	Schema Data Label	Completeness	Accuracy	Comment
16	15011	Award Description	AwardDescription; SubAwardDescription	Collected and Reported	Open Text field with minimal standardization	N/A
17	15010/15011	Award ID	PrimeAwardID	Collected and Reported for Prime and First Tier	No standard format; Need more information for correctness by comparing against other sources and fields	FAIN, PIID
18	15011	Awarding Agency	AwardingAgencyCode	Collected and Reported for Prime	Standard reference list applied; Need more information for correctness by comparing against other sources and fields	N/A
19	15011	SubAward/subcontract	SubAwardNumber	Collected and Reported	No standard format, both numeric and alphanumeric represented; Some inaccurate value“: ”na”	1st tier only
20	15011	n-tier subaward/subcontract	N/A	Not Collected	Not Collected	N/A
21	15011	Obligated Amount	ObligatedAmountFundedByCOVID19Supplementals; TransactionObligatedAmount; FederalActionObligation PotentialTotalValueOfAward (for procurements) PrimeAwardAmount	Collected and Reported	More analysis could show inconsistencies pointing to Fraud, Waste, and Abuse (FWA).	N/A
22	15011	Expended Amount	OutlayedAmountFundedByCOVID19Supplementals	Collected and Reported	More analysis could show inconsistencies pointing to FWA.	N/A
23	Supporting	Progress reports	N/A	Not Collected	Not Collected	N/A

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Table B-3. Zip Code Metrics Analysis for USAspending.gov

ID	Metric	Element	Value	Comment [Query]
1	Valid zip codes	recipient_zip_code	870 potentially invalid zip codes found in a total of 5,024 records	Prime Award Transactions (DEFC = N & O No direct payments)
2	Valid zip codes	primary_place_of_performance_zip_4	153 potentially invalid zip codes found in a total of 19,674 records	Prime Award Transactions (DEFC = N & O No direct payments) The element does not appear to apply standardization for entries. There are blanks, 5-digit zips, zip+4, and text entries.

Table B-4. HHS TAGGS to USAspending.gov Comparison Analysis

ID	Metric	Data Element(s)	Value	Comment [Query]
1	Unique count of award numbers (FAIN) – TAGGS	Award Number	8,722	Count of award numbers pulled from TAGGS on October 1, 2020 where the appropriation code = C3
2	Unique count of award numbers (FAIN) – USAspending.gov	award_id_fain	8,430	Count of award numbers pulled from USAspending.gov on September 24, 2020 where the DEFC = N & O, no direct payments and agency is HHS
3	Count of awards that have matching award ids between TAGGS and USAspending.gov	award_id_fain Award Number	8,387	Count of records where award numbers match between the two sets of records extracted from TAGGS and USAspending.gov

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ID	Metric	Data Element(s)	Value	Comment [Query]
4	Number of award numbers (FAIN) in TAGGS extract that are not in USASpending.gov extract	award_id_fain Award Number	335	This represents a 3.8% unmatched rate. The expectation is that this should be 0. A sampling of the unmatched award numbers show that they were either not coded with a DEFC or not coded with the DEFC "N" or "O". In one of the sampled records the Federal Award Identification Number (FAIN) did not exist at all in USASpending.gov. Match is made where award_id_fain = Award Number.
5	Number of award numbers (FAIN) in USASpending.gov that are not in TAGGS	award_id_fain Award Number	0	This is the expected result. Match is made where award_id_fain = Award Number.
6	Number of total amounts in TAGGS that does not equal total amount in USASpending.gov	obligated_amount_funded_by_ COVID-19_supplementals	2,527 out of 8,387	This represents a 30.1% mismatch rate. Match is made where award_id_fain = Award Number.

Table B-5. Effect of OMB Clarification of Award Description in USASpending.gov Analysis

ID	Metric	Timeframe: Modified Date > 9/1/2020	Timeframe: Modified Date < 9/1/2020
1	Total Number of Assistance Prime Transactions before and after first reporting post OMB additional guidance on Award Descriptions	4,653	4,653
2	Number of records for timeframe that have a length of award description < 10	1,762	151
3	Total COVID-obligated fund for length of award description < 10	\$7,268,161,723.54	\$126,926,967.55

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Table B-6. SBA PPP Loans >= \$150K Completeness Checks Results

ID	Metric	Element	Value	Comment [Query]
1	Number of records	Count of records	662,515	Query to count the records from SBA PPP Loans >= \$150k
2	Completeness Populated	LoanRange	100% complete	0% empty
3	Completeness Populated	BusinessName	5 not available	< 1% empty
4	Completeness Populated	Address	17 not available	< 1% empty
5	Completeness Populated	City	15 not available	< 1% empty
6	Completeness Populated	State	16 blank	< 1% empty
7	Completeness Populated	Zip	16 blank	< 1% empty
8	Completeness Populated	NAICSCode	6,715 blank	1% empty
9	Completeness Populated	BusinessType	1,405 blank	< 1% empty
10	Completeness Populated	RaceEthnicity	568,103 unanswered	85% blank/unanswered
11	Completeness Populated	Gender	471,770 unanswered	71% blank/unanswered
12	Completeness Populated	Veteran	522,970 unanswered	79% blank/unanswered
13	Completeness Populated	NonProfit	622,520 blank	94% blank/unanswered
14	Completeness Populated	JobsReported	39,880 blank	6% blank/unanswered
15	Completeness Populated	DateApproved	100% complete	0% empty
16	Completeness Populated	Lender	100% complete	0% empty
17	Completeness Populated	CD	223 blank	< 1% empty
18	Granular standardization	LoanRange	SBA PPP > \$150k : Loan Range	The extract from SBA PPP > \$150k only contains loan ranges, not actual loan values.

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Table B-7. SBA PPP Loans < \$150k Completeness Checks Results

ID	Metric	Element	Value	Comment
1	Number of records	Count of records	4,549,613	Query to count the records from SBA PPP Loans <150k
2	Completeness	NonProfit	4,409,022 empty	97% empty
3	Completeness	JobsReported	297,998 empty 553,245 qty 0 reported	7% empty 12% with 0 reported
4	Completeness	NAICSCode	126,429 empty	3% empty
5	Completeness	BusinessType	3,165 empty	<1% empty
6	Completeness	CD	794 empty	<1% empty
7	Completeness	Zip	100% complete	0% empty
8	Completeness	State	100% complete	0% empty
9	Completeness	LoanAmount	100% complete	0% empty
10	Completeness	City	100% complete	0% empty
11	Completeness	RaceEthnicity	4,107,224 unanswered	90% listed as unanswered
12	Completeness	Gender	3,624,603 unanswered	80% listed as unanswered
13	Completeness	Veteran	3,927,345 unanswered	86% listed as unanswered
14	Completeness	DateApproved	100% complete	0% empty
15	Completeness	Lender	100% complete	0% empty

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Table B-8. SBA PPP Loans >= \$150K Accuracy Checks Results

ID	Metric	Element	Value	Comment [Query]
1	Granular standardization	LoanRange	SBA PPP > \$150k: Loan Range	The extract from SBA PPP > \$150k only contains loan ranges, not actual loan values.
2	Congressional District match	CD	349 mismatch	Of those, 132 have both a state and a CD value entered where the CD does not match the state. The other mismatches have a missing CD value.
3	Valid zip codes	Zip	29 potentially invalid zip codes found in a total of 29 records	Identify zip codes in PPP > 150k that are not listed in zip code file. Select associated records from PPP > 150k file that utilize identified zip codes.
4	Valid zip code to state match	Zip State	111 potentially mismatched zip code to state code found in a total of 500 records	Identify zip code + state combination in PPP > 150k that are not listed in zip code file. Select associated records from PPP > 150k file that utilize identified zip code + state combination.

Table B-9. SBA PPP Loans < \$150k Accuracy Checks Results

ID	Metric	Element	Value	Comment
1	Congressional District Match	CD	590 mismatch	Match was made on the state code and the first 2 characters of the CD; In some cases, the city appears aligned with the state in the CD not the State code.
2	Valid zip codes	Zip	309 potentially invalid zip codes found in a total of 4,840 records	Identify zip codes in PPP < 150k that are not listed in zip code file. Select associated records from PPP < 150k file that utilize identified zip codes.
3	Valid zip code to state match	Zip State	740 potentially mismatched zip code to state code found in a total of 5,364 records	Identify zip code + state combination in PPP < 150k that are not listed in zip code file. Select associated records from PPP < 150k that utilize identified zip code + state combination.

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Appendix C Risk Areas

MITRE reviewed each of the four COVID-19-related statutes enacted as of May 11, 2020 that provide funding to help individuals and businesses counter the human and economic impacts of the pandemic. These statutes contain hundreds of provisions that present payment integrity risks—whether from applicant errors (e.g., thousands of individuals who have never filed for government benefit payments now completing and submitting claim forms), from agency errors (e.g., agencies expected to rapidly process a massive increase in benefit claims in a very short period of time), or from outright fraud.

MITRE then catalogued these provisions into a table, an excerpt of which is shown in **Error! Reference source not found.** The table presents, for each statute, key payment integrity issues, the agency associated with each one, and the dollars identified in the statute for that issue. These issues can be viewed individually as risk areas or they can be grouped in higher-level domains—such as funding related to healthcare, infrastructure, benefits, or workforce/job issues—for data gathering, assessment, and analysis.

Table C-1. Excerpt of Payment Integrity High Risk Areas

Agency	Issues	Statute / Section	\$M
HHS – National Institutes of Health (NIH)	Prevention, preparation, response; includes worker-based training	Coronavirus Preparedness and Response Supplemental Appropriations Act (CPRSA) – Title III	Part of \$836
HHS	Authority to temporarily waive or modify application of certain Medicare requirements with respect to telehealth services furnished during certain emergency periods	CPRSA – sec. 102	Unspecified
HHS	Numerous healthcare provisions – from eliminating some telehealth restrictions to increasing Medicare payments to hospitals by 20% for treating patients admitted with COVID-19 to preventing scheduled reductions in Medicare payments for durable medical equipment	CARES Act – A -Title III	Unspecified
HHS	Outreach and assistance for low-income programs – state health insurance programs (Medicare), aging programs	CARES Act – A -Title III – Sec. 3803	\$38
HHS	Extension – Money follows the person rebalancing demonstration program (Medicaid)	CARES Act – A -Title III – Sec. 3811	\$38
HHS	Extension – Community health centers, National Health Service Corps, teaching health centers that	CARES Act – A -Title III – Sec. 3831	\$5,050

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Agency	Issues	Statute / Section	\$M
	operate Graduate Medical Education programs		
HHS	Diabetes programs	CARES Act – A -Title III – Sec. 3832	\$50
HHS – Food and Drug Administration	Development of medical countermeasures and vaccines, advanced manufacturing for medical products, monitoring of medical product supply chains	CARES Act – B – Title I	\$80
Commerce – National Institute of Standards and Technology	Assist manufacturers, support development and manufacturing of medical counter measures and biomedical equipment and supplies	CARES Act – B – Title II	\$60
National Science Foundation	Research and related activities for response, including grants	CARES Act – B – Title II	\$75
HHS	Fund COVID-19 testing – Indian Health Service (for COVID-19 testing)	Families First Coronavirus Response Act (FFCRA) – Title IV	\$64
HHS	Fund COVID-19 testing – Public Health and Social Services Emergency Fund (direct payment for COVID-19 testing of the uninsured)	FFCRA – Title V	\$1,000
HHS	Additional funding for the Public Health and Social Services Emergency Fund to research, develop, validate, manufacture, purchase, administer, and expand capacity for COVID-19 tests	Paycheck Protection Program and Health Care Enhancement Act (PPHCEA) – B – Title I	\$25,000
HHS	Domestic and international – Development/purchase of vaccines, construction of non-federal facilities to produce them	CPRSA – Title III	\$3,100
HHS – Indian Health Service (IHS)	Public health support, electronic health record modernization, telehealth, and other IT upgrades	CARES Act – B – Title VII	\$1,032
HHS – NIH	Acquire medical supplies, construct facilities – Various components, including National Institute of Allergy and Infectious Diseases for equipment and facilities	CARES Act – B – Title VIII	\$945
HHS – Secretary	Acquire medical supplies, construct facilities – Purchase vaccines; development, translation, and demonstration at scale of innovations in manufacturing platforms (these funds can be used for construction or	CARES Act – B – Title VIII	Part of \$27,275

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Agency	Issues	Statute / Section	\$M
	renovation of non-governmental U.S.-based next-generation manufacturing); telehealth and other rural health services		
HHS – Secretary	Funding for Public Health and Social Services Emergency Fund to reimburse eligible healthcare providers for healthcare-related expenses or lost revenues attributable to COVID-19	CARES Act – B – Title VIII	\$100,000
HHS	Additional funding for the Public Health and Social Services Emergency Fund to reimburse eligible healthcare providers for healthcare-related expenses or lost revenues attributable to COVID-19	PPHCEA – B – Title I	\$75,000
Veterans Affairs	Acquire medical supplies, construct facilities – Address increased demand for healthcare facilities, including the purchase of medical equipment and supplies, testing kits, and protective equipment; IT support to increase telework, telehealth, and call center capabilities (includes purchase of devices and enhanced systems bandwidth and support)	CARES Act – B – Title X	Part of \$19,600
Department of Defense (DoD)	Acquire medical supplies – Procure medical supplies, Personal Protective Equipment (PPE), non-medical PPE and supplies, pharmaceuticals, biohazard mitigation	CARES Act – B – Title III	Part of \$1,614
DoD	Acquire medical supplies – Defense Production Act purchases	CARES Act – B – Title III	\$1,000
DoD – Defense Health Program	Acquire medical supplies – Procure medical equipment, PPE; expand military treatment facilities; develop vaccines, anti-virals, 24/7 lab operations, diagnostic tests	CARES Act – B – Title III	\$3,806
Department of Homeland Security – Transportation Security Administration, Management Directorate	Acquire medical supplies – Purchase of PPE; cleaning and sanitizing checkpoints and other airport common areas	CARES Act – B – Title V	\$278
Interior – IHS, Bureau of Indian Affairs, et al.	Acquire medical supplies – Medical equipment and supplies, triage units, medicines, increased telehealth	CARES Act – B – Title VII	Part of \$735
Environmental Protection Agency (EPA)	Research on methods to reduce risks from environmental transmission of COVID-19; expediting registration	CARES Act – B – Title VII	\$7

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Agency	Issues	Statute / Section	\$M
	related to pesticides to address COVID-19; cleaning/disinfecting EPA equipment or facilities		
U.S. Department of Agriculture – Forest Service	Cleaning/disinfecting public recreation amenities, PPE, and baseline health testing for first responders, reestablishing abandoned/failed experiments associated with employee restrictions due to COVID-19	CARES Act --B - Title VII	\$71
HHS – Agency for Toxic Substances and Disease Registry	Support spatial analysis and mapping of infectious-disease hot spots, including cruise ships; for guidance and outreach on safe practices for disinfecting home, school, daycare facilities	CARES Act --B - Title VII	\$13

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Appendix D Acronyms and Abbreviations

Acronym	Definition
CARES	Coronavirus Aid, Relief, and Economic Security Act of 2020
CD	Congressional District
CFDA	Catalog of Domestic Financial Assistance
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CPRSA	
CRF	Coronavirus Relief Fund
DAIMS	Data Act Information Model Schema
DATA	Digital Accountability and Transparency Act Of 2014
DEFC	Disaster Emergency Fund Code
DHS	Department of Homeland Security
DoD	Department of Defense
DUNS	Data Universal Numbering System (Dun and Bradstreet)
EPA	Environmental Protection Agency
FAIN	Federal Award Identification Number
FFATA	Federal Funding Accountability and Transparency Act of 2006
FFCR	Families First Coronavirus Response Act
FPDS	Federal Procurement Data System
FSRS	Federal Subaward Reporting System
FWA	Fraud, Waste, and Abuse
GAO	Government Accountability Office
GSA	General Services Administration
GTAS	Government-wide Treasury Account Symbol Adjusted Trial Balance System
HHS	Department of Health and Human Services
IG	Inspector General
IHS	Indian Health Service
NIA	National Interest Action
NAICS	North American Industry Classification System
NIH	National Institutes of Health
OFFM	Office of Federal Financial Management
OFPP	Office of Federal Procurement Policy
OIG	Office of Inspector General

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Acronym	Definition
OLDC	On-line Data Collection
OMB	Office of Management and Budget
PPP	Paycheck Protection Program
PPPHCEA	Paycheck Protection Program and Health Care Enhancement Act
PRAC	Pandemic Response Accountability Committee
PSC	Product Service Code
SBA	Small Business Administration
TAGGS	Tracking Accountability in Government Grants System
Treasury	U.S. Department of the Treasury
USPS	U.S. Postal Service
U.S.C.	United States Code