



Advancing  
Government  
Accountability

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April 30, 2009

Mr. Daniel Werfel  
Office of Management and Budget  
New Executive Office Building  
725 17th Street, N.W., Suite 7217.  
Washington, D.C. 20038

Dear Mr. Werfel:

On behalf of the Association of Government Accountants (AGA), the Financial Management Standards Board (FMSB) appreciates the opportunity to provide comments on the April 1, 2009 Federal Register Notice on the Office of Management and Budget (OMB) proposed regulation on Standard Data Elements for Reports under Sec.1512 of the American Recovery and Reinvestment Act of 2009, Public Law 111-5 (Grants, Cooperative Agreements and Loans), *Information Collection Activities: Proposed Collection*. The FMSB, comprising 23 members with accounting and auditing backgrounds in federal, state and local government, academia and public accounting, reviews and responds to proposed standards and regulations of interest to AGA members. Local AGA chapters and individual members are encouraged to comment separately. We have general comments and some specific comments on the draft.

**General Comments** - In the Board's opinion, both the states and the federal agencies will be interested in these data elements and the reporting that follows. A serious concern for the states is who pays for the work required to modify reporting systems to comply with this. The ARRA is not very clear on the question of "administrative costs" and how they are to be paid. We have specific comments (see below) on formats for reporting, timeliness of reporting and standardization of reporting. However, issues of costs should be part of the equation and the entire "value-added" proposition should be considered.

State comptroller's offices are attempting to deal with this issue right now. Some states have Government Accountability Office auditors visiting state audit offices and asking questions about systems, risks and controls and what the state plans to do in auditing the stimulus money. While the ARRA has provided significant resources to federal Inspectors General, it does not seem that any money is going to the state auditors yet. For state audit offices, it is hard to justify moving limited resources from auditing state taxpayers' money to federal dollars when no additional resources are provided. In some cases, the state audit office has audited state job creation programs in the past and found the state did not have appropriate systems in place to measure jobs created or retained.

Of the 33 data fields asked for in the proposed OMB regulation, we think that the one on "a narrative description of the employment impact of the Recovery Act funded work," (data field ARRA-2-04), will create a significant challenge for most fund recipients. This seems to the Board to be the data field that will require most recipients to create new systems in order to provide the requested data.

## Specific Comments:

### 1. Areas of Concern:

1.1 Data Validation: There is no mechanism provided for validation of data. Data may be incorrectly entered due to human error, misunderstanding or deliberate misreporting.

1.2 Coding or Indexing: There are several highly descriptive fields such as ARRA-2-02, ARRA-2-03 and ARRA-2-04 that will not lend themselves to any aggregation or meaningful analysis as they are free format writing fields.

1.3 Number standards are missing: For example if the recipient has to enter that he/she received \$25 million in a quarter, will they write it as \$25 million, or 25 million, or 25mn, or \$25,000,000 or \$25,000,000.00 or any other variation. And people will use all those variations, making aggregation a nightmare.

### 2. Suggestions:

2.1 The use of XBRL can solve the problems as follows:

2.2 A small taxonomy can be developed for tagging each data element with relevant metadata.

2.3 When a recipient enters data through a web-based form, the data can be automatically converted to XBRL format via conversion software. Then by checking against the taxonomy the software will perform data validation, coding/indexing and format checking. Errors can be flagged or sent back to recipient for correction.

We appreciate the opportunity to comment on this document and would be pleased to discuss this letter with you at your convenience. No member objected to its issuance. If you have questions concerning the letter, please contact Anna D. Gowans Miller, MBA, CPA, staff liaison for the FMSB, at [amiller@agacgfm.org](mailto:amiller@agacgfm.org) or 703.684.6931 ext. 313.

Sincerely,



Robert L. Childree, Chair,  
AGA Financial Management Standards Board

cc: Samuel T. Mok, CGFM, CIA, CICA  
AGA National President

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Financial Management Standards Board**

**July 2008 – June 2009**

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