



February 24, 2021

MEMORANDUM FOR: Stephen Kunze
Deputy Chief Financial Officer and Director for Financial
Management, Office of Financial Management
Office of the Secretary

A handwritten signature in black ink, appearing to read "Richard Bachman".

FROM: Richard Bachman
Assistant Inspector General for Audit and Evaluation

SUBJECT: FY 2021 Audit of the Department's Digital Accountability and
Transparency Act of 2014 Reporting (#2021-402)

Our office contracted with KPMG LLP—an independent certified public accounting firm—to audit the U.S. Department of Commerce's (the Department's) fiscal year 2021 first quarter Digital Accountability and Transparency Act of 2014 (DATA Act) submission. The audit will be conducted in accordance with *Government Auditing Standards*.

The objectives of the DATA Act audit are to (1) assess the completeness, accuracy, timeliness, and quality of the financial and award data submitted for publication on USASpending.gov and (2) assess the Department's implementation and use of the government-wide financial data standards established by the Office of Management and Budget and the U.S. Department of the Treasury.

My office will oversee the progress of the audit and ensure that KPMG performs the audit in accordance with applicable professional standards and the terms of the contract.

KPMG will contact your audit liaisons to schedule an entrance conference to discuss the audit objectives and scope in more detail. If you have any questions, please call me at (202) 482-2877 or Patricia McBarnette, Audit Director, at (202) 482-3391.

We thank you in advance for your cooperation during this audit.

cc: MaryAnn Mausser, Audit Liaison, Office of the Secretary
Albert Moesle, Director of Enterprise Risk Management and Deputy Chief Risk Officer,
Office of the Secretary
Rehana Mwalimu, Risk Management Officer and Primary Alternate Department GAO/OIG
Liaison, Office of the Secretary