



December 19, 2012

The Honorable Mark Warner
United States Senate
Washington, DC 20510

The Honorable Rob Portman
United States Senate
Washington, DC 20510

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RE: The Digital Accountability and Transparency Act of 2012

Dear Senators Warner and Portman:

We applaud your work to promote the use of data and technology standards to improve transparency, accuracy and consistency in financial information reporting through the “Digital Accountability and Transparency Act of 2012” (DATA Act). On behalf of the members of XBRL US, the nonprofit consortium for XBRL business reporting, we believe that the use of nonproprietary, freely available data standards like XBRL (eXtensible Business Reporting Language), which is currently in use for public company reporting to the Securities and Exchange Commission, can also be successfully deployed for government performance reporting. Using XBRL to report, collect and analyze the performance of government agencies and programs will result in more consistent, reliable and accurate data for decision-making and monitoring by agencies, watchdog groups, the media and the American public.

While we support the DATA Act, we believe that certain revisions to the language in the bill would strengthen the requirements of the data standards portions of the bill and improve the likelihood of a successful implementation.

The DATA Act specifies that the Secretary “may...include data reporting standards that, to the extent practicable, incorporate a widely-accepted, nonproprietary, searchable, platform-independent computer-readable format”. Specifically, we believe that the bill should be modified to include these critically important changes that will require adoption of the best possible data standard. As such, we propose the following:


- That paragraph Sec. 3.(a)(6)(e)(2)(A) add the words “, by rule,” after the word “shall” and strike the word “may”; and
- That the following two paragraphs be added after Sec. 3.(a)(6)(e)(2)(A)(iii)(III):
 - “(IV) are structured to specifically support the reporting of financial and performance-related data such that any data produced, regardless of reporting need or software used for creation or consumption, is consistent and comparable from one reporting situation to the next”
 - “(V) establish, for each data point, a standard method of conveying the reporting period, reporting entity, unit of measure and other associated attributes;”.

Requiring the use of a data standard that is specifically designed for financial and performance-related data, and that is freely available and nonproprietary, such as XBRL, will allow the government to achieve its goal of significantly improving both the Federal government’s and the American public’s ability to analyze information from Federal agencies. Using an open data standard that is already in widespread use (like XBRL) would allow the marketplace to leverage existing software and expertise and would ultimately reduce costs throughout the government reporting supply chain. Allowing the use of a proprietary data standard (such as one produced by a commercial entity) or requiring only a very broad, flexible data standard (such as XML), would result in a lack of consistent, comparable reporting from agency to agency and significant development and maintenance costs, thereby not meeting the goals of

the DATA Act. Ensuring that the data standard required is both nonproprietary and freely available would provide for an unprecedented level of transparency for Federal spending.

We are happy to elaborate on these recommendations and to discuss with you additional areas where implementation of data standards can further enhance reporting and make it more valuable to all types of stakeholders of data. If you have any questions, or if we can be of any further assistance, please contact me at Campbell.Pryde@xbrl.us or 917 582-6159.

Sincerely,

A handwritten signature in black ink, appearing to read "Campbell Pryde". The signature is fluid and cursive, with a large initial "C" and "P".

Campbell Pryde
President and CEO