

March 2010

**ELECTRONIC
GOVERNMENT**

**Implementation of the
Federal Funding
Accountability and
Transparency Act of
2006**



GAO

Accountability * Integrity * Reliability



Highlights of [GAO-10-365](#), a report to congressional committees

Why GAO Did This Study

The Federal Funding Accountability and Transparency Act of 2006 (FFATA) is intended to increase the transparency of and accountability for the over \$1 trillion that federal agencies award each year in contracts, loans, grants, and other awards. Among other things, the act required the Office of Management and Budget (OMB) to establish, no later than January 1, 2008, a publicly accessible Web site containing data on federal awards. The act also authorized OMB to issue guidance to federal agencies on reporting award data and instructs agencies to comply with that guidance. OMB launched the site (www.USAspending.gov) in December 2007. GAO's objectives were to determine the extent to which (1) OMB is complying with FFATA requirements to make federal award data available, (2) federal agencies are reporting required award data, and (3) inconsistencies exist between data on the Web site and records at federal agencies. To do this, GAO reviewed FFATA requirements and OMB guidance, interviewed OMB and agency officials, and examined a sample of awards reported to OMB.

What GAO Recommends

GAO is recommending that OMB, among other things, include all required data on the site, ensure complete reporting, and clarify guidance for verifying agency-reported data. In comments on a draft of this report, OMB generally agreed with GAO's findings and recommendations.

View [GAO-10-365](#) or [key components](#). For more information, contact David A. Powner at (202) 512-9286 or pownerd@gao.gov.

ELECTRONIC GOVERNMENT

Implementation of the Federal Funding Accountability and Transparency Act of 2006

What GAO Found

OMB has taken steps to comply with the requirements of FFATA; of nine requirements GAO reviewed, OMB has satisfied six and partially satisfied one. For example, it established a publicly accessible Web site containing data on federal awards that allows searches of data by all required data elements and provides for totals and downloadable data. However, OMB has only partially satisfied the requirement to conduct a pilot program on collecting subaward data beginning no later than July 2007—two pilot programs began in 2008, after the statutory deadline. OMB has not yet satisfied two requirements. First, it has not included subaward data on the USAspending.gov Web site, which was required by January 2009, and it does not have a specific plan in place for collecting and reporting such data. Until OMB ensures that subaward data are included on the site, it is not fully meeting its requirements under FFATA and the usefulness of the information on the site will be limited. Second, OMB has yet to submit a required annual report to Congress detailing the use of the site and the reporting burden placed on award recipients. However, OMB officials stated that they are collecting the necessary information and plan to issue the report in 2010.

While USAspending.gov currently contains required fiscal year 2008 information on federal assistance awards from 29 agencies, 9 agencies did not report a total of 15 awards. These agencies, which include the Department of the Treasury and the U.S. Election Assistance Commission, stated that they plan to report future awards as required. Nevertheless, OMB has not implemented a process to identify nonreporting agencies as originally planned and instead has relied on agencies' voluntary compliance with OMB guidance to ensure complete and accurate reporting. Without a more effective approach to ensuring that all agencies report applicable awards, the utility of USAspending.gov will be impaired by gaps in the required information.

In a random sample of 100 awards, GAO identified numerous inconsistencies between USAspending.gov data and records provided by awarding agencies. Each of the 100 awards had at least one required data field that was blank or inconsistent with agency records—or for which agency records lacked sufficient information to evaluate their consistency with data on USAspending.gov. The most common data fields with inconsistencies or omissions included titles describing the purpose of the award and the city where award-funded work was to be performed. These errors can be attributed, in part, to a lack of specific OMB guidance on how agencies should fill in these fields and how they should perform the required validation of their data submissions. In addition, publicly available information that OMB provides on the completeness of agency-provided data does not address a required data field relating to the city where work for the award was to be performed. Until OMB and agencies better ensure that complete and accurate information is included on USAspending.gov, the Web site will be limited in providing the public with a view into the details of federal spending.

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Abbreviations

| | |
|---------|---|
| CFDA | Catalog of Federal Domestic Assistance |
| DUNS | Data Universal Numbering System |
| FAADS | Federal Assistance Award Data System |
| FAST | Federal Account Symbols and Titles |
| FFATA | Federal Funding Accountability and Transparency Act of 2006 |
| FPDS-NG | Federal Procurement Data System-Next Generation |
| GSA | General Services Administration |
| NAIC | North American Industry Classification System |
| OMB | Office of Management and Budget |

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United States Government Accountability Office
Washington, DC 20548

March 12, 2010

The Honorable Joseph I. Lieberman
Chairman
The Honorable Susan M. Collins
Ranking Member
Committee on Homeland Security
and Governmental Affairs
United States Senate

The Honorable Edolphus Towns
Chairman
The Honorable Darrell Issa
Ranking Member
Committee on Oversight
and Government Reform
House of Representatives

To increase the transparency of and accountability for the over \$1 trillion in contracts and financial assistance awarded each year by federal agencies, Congress passed the Federal Funding Accountability and Transparency Act (FFATA) in 2006.¹ Among other things, the act required the Office of Management and Budget (OMB) to establish a free, publicly accessible Web site containing data on federal awards (e.g., contracts, loans, and grants) no later than January 1, 2008. In addition, OMB was required to include data on subawards by January 1, 2009. The act also authorized OMB to issue guidance and instructions to federal agencies for reporting award information and requires agencies to comply with that guidance. OMB launched the Web site—www.USAspending.gov—in December 2007.

The act also requires GAO to submit to Congress a report on compliance with the act.² Specifically, our objectives were to determine the extent to which (1) OMB is complying with the act's requirements to make federal award data available, (2) federal agencies are reporting required award data, and (3) inconsistencies exist between the data on USAspending.gov

¹Pub. L. No. 109-282, §§ 1 to 4, Sept. 26, 2006, as amended Pub. L. No. 110-252, Sec. 6202(a), June 30, 2008 (31 U.S.C. § 6101 Note).

²Pub. L. No. 109-282, Sec 4.

and records at federal agencies. To do this, we reviewed FFATA requirements and OMB guidance, interviewed OMB and agency officials, reviewed data from other federal award databases, analyzed data from OMB, and reviewed agency award documentation.

We conducted this performance audit from June 2009 to March 2010 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

On December 18, 2009, we provided a briefing to your staffs on the results of our audit. This report includes the materials used at that briefing as well as the recommendations we are making to the Director of OMB to improve the completeness, accuracy, and usefulness of USAspending.gov. The full briefing materials, including details on our scope and methodology, are reprinted in appendix I.

In summary, our briefing made the following major points:

- OMB has taken steps to comply with the requirements of FFATA; of nine requirements we reviewed, OMB has satisfied six, partially satisfied one, and has yet to satisfy two. For example, OMB has not met the requirement to include data on subawards by January 2009 and does not yet have a plan or process in place for doing so.
- While USAspending.gov contains required fiscal year 2008 data on grants from 29 agencies, 9 agencies did not report a total of 15 awards as required. Furthermore, OMB has not implemented a process for identifying nonreporting agencies but has instead relied on voluntary agency compliance with its guidance to ensure complete reporting.
- In a random sample of 100 awards,³ we identified widespread inconsistencies between USAspending.gov data and records provided by awarding agencies. The most frequent inconsistencies occurred in certain required data fields, such as titles describing the purpose of the award and

³One transaction was randomly sampled in each of 100 randomly sampled awards. Since the number of transactions is not known for the entire population of awards, and because of the small sample size, the results are not generalizable to the population.

the city where work funded by the award was to be performed. These can be attributed in part to OMB guidance, which does not sufficiently address the completion and validation of agency data submissions. In addition, OMB's public reporting on the completeness of agency data does not address the required field relating to the city where the award-funded work is to be performed.

Until these limitations in USAspending.gov are addressed, the site will not fully meet the requirements of FFATA and serve its purpose of increasing the transparency of the federal awards process.

Conclusions

Fulfilling FFATA's purpose of increasing transparency and accountability of federal expenditures requires that USAspending.gov contain complete and accurate information on all applicable federal awards. While OMB has taken steps to meet the requirements of the act, including establishing a publicly available and searchable Web site containing data on federal awards, the site does not yet include all of the required information, such as data on subawards. In addition, several agencies did not report awards as required, and OMB has not yet implemented a process to effectively ensure that agencies report all applicable awards. Finally, the widespread inconsistencies between USAspending.gov data and agency records suggest the need for clearer guidance on completing and validating agency data submissions. Until OMB and agencies better ensure that complete and accurate information is included on USAspending.gov, the Web site will be of limited use in providing the public with a comprehensive view into the details of federal spending and increasing the transparency and accountability of the government for how it spends taxpayer dollars.

Recommendations for Executive Action

To improve the accuracy, completeness, and timeliness of all data submissions to OMB's USAspending.gov Web site, we recommend that the Director of the Office of Management and Budget take the following four actions:

- develop and implement a specific plan for the collection and reporting of subaward data, including a time frame for including subaward data on USAspending.gov;
- develop and implement a process to regularly ensure that all federal agencies report required award information to USAspending.gov;

-
- revise guidance to federal agencies on reporting federal awards to clarify
 - the requirement that award titles describe the award's purpose and
 - requirements for validating and documenting agency award data submitted by federal agencies; and
 - include information on the city where work is performed in OMB's public reporting of the completeness of agency data submissions.

Agency Comments and Our Evaluation

In oral comments on a draft of this report, the Office of Management and Budget's E-Government Portfolio Manager generally agreed with our findings and recommendations and discussed steps the agency is taking to address them. He agreed that OMB has only partially satisfied the FFATA requirements for conducting pilot programs for collecting subaward data, reporting subaward data by January 1, 2009, and submitting an annual report to specified congressional committees.

While generally agreeing with our recommendations, the manager offered clarification on several of them. Specifically, regarding our recommendation to develop and implement a process to ensure that all federal agencies report required information to USAspending.gov, the manager stated that OMB plans to improve the completeness of federal award data by creating an online data quality dashboard of agency submissions. Regarding our recommendation to revise guidance to agencies on validating and documenting their award data, the manager commented that OMB's recently issued open government directive would address some of the concerns we raised by, among other things, requiring agencies to designate a high-level senior official to be accountable for the quality of data disseminated through USAspending.gov or other similar Web sites. He added that, consistent with the directive, OMB plans to issue additional guidance regarding agency data plans, internal controls over data quality, and a longer-term strategy for federal spending transparency. If OMB takes these steps as planned and effectively implements them, it could help improve the overall quality of federal spending data.

In addition, regarding our recommendation to include city of performance information in OMB's public reporting of agency data submissions, the manager stated that OMB would consider this as it develops the new online data quality dashboard. The manager also identified other actions OMB is planning to improve the transparency of federal award data, such as launching an improved version of the USAspending.gov Web site in 2010.

We are sending copies of this report to interested congressional committees; the Director of the Office of Management and Budget; the Secretaries of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, the Interior, the Treasury, Transportation, and Veterans Affairs; the U.S. Attorney General; the Executive Director of the Broadcasting Board of Governors; the Federal Co-Chairman of the Delta Regional Authority; the Federal Co-Chair of the Denali Commission; the Chairman and President of the Export-Import Bank; the Acting Administrator of the General Services Administration; the Executive Director of the Japan-U.S. Friendship Commission; the Chairman of the National Labor Relations Board; the Director of the National Science Foundation; the Administrator of the Small Business Administration; the Executive Director of the U.S. Election Assistance Commission; and the President of the U.S. Institute of Peace. In addition, the report will also be available at no charge on GAO's Web site at <http://www.gao.gov>.

If you or your staffs have any questions concerning this report, please contact me at (202) 512-9286 or pownerd@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made major contributions to this report are listed in appendix II.



David A. Powner
Director, Information Technology
Management Issues

Appendix I: Briefing to Congressional Staffs on Implementation of the Federal Funding Accountability and Transparency Act of 2006



Electronic Government: Implementation of the Federal Funding Accountability and Transparency Act of 2006

Briefing for Staff of the

Committee on Homeland Security and Governmental Affairs, U.S. Senate

and

Committee on Oversight and Government Reform, House of Representatives

December 18, 2009

**Appendix I: Briefing to Congressional Staffs
on Implementation of the Federal Funding
Accountability and Transparency Act of 2006**



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 1. List of Departments and Agencies in GAO Sample



Introduction

Each year, federal agencies award contracts and financial assistance amounting to over one trillion dollars. For example, according to the U.S. Census Bureau's Consolidated Federal Funds report for fiscal year 2007, about \$440 billion in contracts, \$496 billion in grants, and \$195 million in direct and guaranteed loans were awarded in that year.

The Federal Funding Accountability and Transparency Act of 2006 (FFATA)¹ was enacted in September 2006 to increase the transparency and accountability of federal government expenditures by providing access to information on federal awards through a single, searchable, publicly available Web site. Among other things, the act required the Office of Management and Budget (OMB) to establish an operational Web site by January 1, 2008, that included data on federal awards in the form of several required data elements. In addition, the act required OMB to ensure that data on federal subawards were included no later than January 1, 2009. The act also authorized OMB to issue guidance and instructions to federal agencies for reporting information on awards and requires agencies to comply with that guidance. OMB launched the Web site—www.USAspending.gov—in December 2007.

¹ Pub. L. No. 109-282, Sept. 26, 2006.



Objectives, Scope, and Methodology

Our objectives were to determine the extent to which

- OMB is complying with the act's requirement to make federal award data available,
- federal agencies are reporting required award data, and
- inconsistencies exist between the data on USAspending.gov and records at federal agencies.



Objectives, Scope, and Methodology

To assess OMB's compliance with the act's requirements, we

- reviewed and compared FFATA requirements regarding the data elements for applicable awards with USAspending.gov search capabilities on data elements for all types of federal awards identified in FFATA;
- identified and analyzed other FFATA requirements, such as the requirement to include subaward data on the USAspending.gov Web site, to determine OMB's compliance with these requirements;
- reviewed related OMB memorandums and guidance on FFATA requirements;
- interviewed officials from OMB to discuss compliance with FFATA requirements and data available on the USAspending Web site.



Objectives, Scope, and Methodology

To determine the extent to which federal agencies are reporting award data, we reviewed data from the Federal Assistance Award Data System (FAADS), which is used to collect and report agency data on assistance awards, and the Catalog of Federal Domestic Assistance (CFDA), a governmentwide database of federal programs that provide assistance or benefits to the public, to identify agencies that could have made assistance awards in fiscal year 2008. We then analyzed data from OMB to determine which agencies reported such awards. For those agencies that did not report awards to USASpending.gov, we interviewed agency officials to determine the reason for not reporting.



Objectives, Scope, and Methodology

To determine the extent to which inconsistencies exist between the data on USAspending.gov and records at federal agencies, we

- obtained data from OMB on FY 2008 awards reported to USAspending.gov;
- selected a random sample of 100 federal awards, which included 50 contracts and 50 grants, loans, and other federal awards; due to the small sample size, we could not reliably estimate the extent of compliance in the entire population.
 - for awards with multiple transactions, we randomly selected a single transaction for verification;
- reviewed the Treasury Financial Manual (FAST book) and agency source records, such as award notice letters, contract orders, or contract modifications, and compared the results to the data provided by OMB for the selected awards;
 - we excluded one data field required by FFATA (unique identifier of the recipient's parent entity) from our analysis because OMB does not require agencies to report information on this field and because information necessary to validate the field was not included in the records in our sample;



Objectives, Scope, and Methodology

- discussed inconsistencies with agency officials and obtained clarifications where appropriate; and
- reviewed and incorporated prior GAO work on weaknesses in federal contract reporting systems, e.g., the Federal Procurement Data System-Next Generation (FPDS-NG), which collects information on federal contract actions.



Objectives, Scope, and Methodology

To test the controls over the reliability of agency data, we obtained data verification and validation plans and fiscal year 2008 data quality certifications from each agency. To the extent that the information was available, we also obtained documentation showing that data submissions provided to OMB were validated by agency officials. Since information submitted by one agency was taken from an electronic financial management system, we also reviewed GAO's previous assessment of this system's reliability, which found it to be reliable enough for our purposes.

We conducted this performance audit from June 2009 to December 2009 at the Office of Management and Budget and 17 federal departments and agencies included in our sample (identified in attachment I) in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



Results in Brief

While OMB has taken steps to meet the requirements of FFATA, including establishing a publicly accessible and searchable Web site containing data on federal awards, it has not met all the requirements. Specifically, of nine requirements we reviewed, OMB has satisfied six and partially satisfied one. For example, the site allows searches of data by all required data elements and provides totals for awards made as well as downloadable data. OMB partially met the requirement to begin a pilot to test the collection of subaward data not later than July 1, 2007, because the pilot tests it conducted began in 2008, after the statutory deadline. Further, according to OMB officials, the two pilot programs did not yield sufficient information to assess the burden that collecting such data would place on the recipients. In addition, OMB has not yet satisfied 2 requirements. First, the Web site does not include data on subawards, which were required by January 2009. Further, OMB does not have a specific plan in place for collecting and reporting subaward data. Until OMB ensures that subaward data are included on the site, it is not fully meeting its requirements under FFATA, and the usefulness of the information on the site will be limited. Second, OMB has not yet produced a required annual report to Congress on, among other things, the site's usage and the reporting burden placed on award recipients. According to OMB officials, it is collecting the information required for the report and plans to issue it in 2010.



Results in Brief

USAspending.gov currently contains required fiscal year 2008 information on federal assistance awards (i.e., grants) from 29 agencies. However, 9 agencies did not report a total of 15 awards to USAspending.gov as required, even though they reported the programs funding these awards to the Catalog of Federal Domestic Assistance, a governmentwide database of federal programs. These agencies, which include the Department of the Treasury and the U.S. Election Assistance Commission, plan to report future awards, as required. OMB had initially planned to compare reported data to other sources of information on federal awards, but it has not implemented a process for identifying non-reporting agencies and has instead relied primarily on agencies to voluntarily follow its guidance and report complete and accurate information. Without a more effective approach to ensuring that all agencies report their applicable awards, the utility of USAspending.gov will be limited by gaps in the required information.



Results in Brief

For the awards we reviewed, widespread inconsistencies exist between data on USAspending.gov and records provided by awarding agencies. Specifically, in the sample of 100 awards we examined, each had at least one data field that was blank, inconsistent with agency records, or for which the agency records lacked adequate information to evaluate their consistency with the data on USAspending.gov. The data fields with the most errors or omissions included a title descriptive of the award's purpose and the city where work funded by the award was performed. However, we did not review enough awards to estimate the rate of consistency for all federal awards. While OMB guidance requires agencies to report accurate data to USAspending.gov and validate their submissions, it does not adequately address the requirement for descriptive award titles or specify how agencies should validate their data. Finally, although OMB provides information on the completeness of agency-provided data on the USAspending.gov Web site, this information does not address one of the required data fields relating to the city where the work for the award is to be performed. Without complete and accurate information, USAspending.gov is limited in its ability to improve the transparency of federal awards and the accountability of the awarding agencies.



Results in Brief

To improve the accuracy, completeness, and timeliness of all data submissions to OMB's USAspending Web site, we recommend that the Director of OMB take the following actions:

- develop and implement a specific plan for the collection and reporting of subaward data, including a timeframe for including subaward data on USAspending.gov;
- develop and implement a process to regularly ensure that all federal agencies report required award information to USAspending.gov;
- revise guidance to federal agencies on reporting federal awards to clarify
 - the requirement that award titles describe the award's purpose and
 - requirements for validating and documenting agency award data submitted by federal agencies; and
- include information on the city where work is performed in OMB's public reporting of the completeness of agency data submissions.



Results in Brief

In comments on a draft of this briefing, OMB officials suggested that the administration's recent open government initiative would address some of the concerns we raised about the quality of data on USAspending.gov. Among other things, this directive² requires agencies to designate a high-level senior official to be accountable for the quality and objectivity of federal spending information publicly disseminated through such public venues as USAspending.gov. The directive also states that OMB plans to issue additional guidance, including a longer-term strategy for federal spending transparency. If implemented successfully, this guidance could potentially improve the overall quality of federal spending data. However, OMB action is still needed to address the specific issues we identified.

² OMB, *Memorandum for the Heads of Executive Departments and Agencies: Open Government Directive*, M-10-06 (Washington, D.C.: December 8, 2009).



Background
FFATA Web Site Requirements

The Federal Funding Accountability and Transparency Act of 2006 (FFATA) established a number of requirements for the Office of Management and Budget as well as agency responsibilities. Primarily, OMB was to establish a free, publicly available Web site by January 1, 2008, that captured specific information on federal awards, in the form of 11 required data elements.

The site was to include awards made in fiscal year 2007 and later, and awards were to be added to the site within 30 days after the award was made. (OMB later issued guidance requiring agencies to report award data on the 5th and 20th of each month.) However, individual transactions under \$25,000 and credit card transactions that occurred before October 1, 2008, did not need to be included.

Table 1 lists the required data elements along with their descriptions.

**Appendix I: Briefing to Congressional Staffs
on Implementation of the Federal Funding
Accountability and Transparency Act of 2006**



Background
FFATA Web Site Requirements

Table 1: Data Elements Specified by FFATA

| Data elements^a | Descriptions |
|--|---|
| 1. Name of the entity receiving the award | Legal name by which the entity is incorporated and pays taxes. If the entity is not incorporated, this is the legal name contained in other official filings. |
| 2. Award amount | Amount of support provided in the award based on obligations |
| 3. Transaction type | Specification of award type, e.g., contracts, grants, direct or guaranteed loans, and cooperative agreements |
| 4. Funding agency | Federal departments and independent agencies |
| 5. North American Industry Classification System (NAIC) code (for contracts) | Identification of the industry for which funds are being spent |
| 6. Catalog of Federal Domestic Assistance (CFDA) number (not applicable for contracts) | Identification of the funding agency and program |
| 7. Program source | Accounts from which funds are drawn (i.e. source of funding for the award) |
| 8. Award title descriptive of the purposes of each funding action | Brief descriptive title of the project that includes the objective of the award |
| 9. Location of entity receiving the award | Address of the entity; includes sub-components: city, state, congressional district, and country |
| 10. Primary location of performance | Location where a majority of the effort required to satisfactorily fulfill the intended purpose of the award will be completed; includes sub-components: city, state, congressional district, and country |
| 11. Unique identifier for the award recipient and parent entity (if applicable) | Data Universal Numbering System (DUNS) number used to uniquely identify entities and parent entities (if applicable) doing business with the government |

Sources: GAO analysis of FFATA and OMB guidance.

^aThe site should also include any other relevant information specified by OMB.



Background
FFATA Web Site Requirements

In addition, the act specified several other requirements:

- The site must allow searches by each of the required data elements, must provide totals awarded by recipient, and must provide downloadable data.
- The site should provide an opportunity for the public to provide input about the utility of the site and recommendations for improvements.
- No later than July 1, 2007, OMB was required to commence a pilot program to test the collection of subaward data and determine how to implement a subaward reporting program. The pilot program was to have been terminated no later than January 1, 2009.
- The site was to have included subaward data no later than January 1, 2009.³ The statute authorized OMB to grant an 18-month extension for subaward recipients that receive federal funds through state, local, or tribal governments if OMB determined that compliance would impose an undue burden on the subaward recipient.

³ Entities with gross income of \$300,000 or less are exempted from reporting subawards until OMB determines that the imposition of such reporting requirements will not impose an undue burden on them.



Background
FFATA Web Site Requirements

- OMB is to submit an annual report to the Senate Committee on Homeland Security and Governmental Affairs and the House Committee on Government Reform to include (1) data regarding the usage of and public feedback on the utility of the Web site (2) an assessment of the reporting burden placed on federal award and subaward recipients, and (3) an explanation of any extension of the subaward reporting deadline.⁴

⁴ The act does not specify a particular date by which the report is to be submitted.



Background
Agencies Required to Report Federal Award Data

FFATA also requires federal agencies to comply with OMB instructions and guidance for ensuring the existence and operation of the Web site. In November 2007, March 2008, and June 2009, OMB issued guidance that requires agencies to submit timely, accurate, and complete data as prescribed by FFATA and defines award reporting requirements for USAspending.gov.⁵

⁵ Office of Management and Budget, *Memorandum for the Heads of Departments and Agencies: Guidance on Data Submission under the Federal Funding Accountability and Transparency Act*, M-09-19 (Washington, D.C.: June 1, 2009); *Memorandum for Federal Agencies: Guidance on Future Data Submissions under the Federal Funding Accountability and Transparency Act (Transparency Act)*, M-08-12 (Washington, D.C.: March 6, 2008); and *Memorandum to Executive Departments and Agencies: OMB Guidance on Data Submission under the Federal Funding Accountability and Transparency Act (Transparency Act)*, M-08-04 (Washington, D.C.: Nov. 9, 2007).



Background
Data Sources for USAspending.gov

OMB guidance states that agencies are to leverage existing systems, functionality, and available data to submit data to USAspending.gov.⁶ Specifically, OMB selected a centralized solution to receive data from select systems and in specified file formats to post the data to the Web site:

- Contract data are imported from the Federal Procurement Data System-Next Generation (FPDS-NG), which collects information on contract actions, procurement trends, and achievement of socioeconomic goals, such as small business participation.⁷ OMB was responsible for establishing the system, which is administered by the General Services Administration (GSA). Since 1980, FPDS-NG and its predecessor have been the primary governmentwide contracting databases. Federal agencies are responsible for ensuring that the information reported in this database is complete and accurate.⁸

⁶ OMB, M-08-04.

⁷ FPDS-NG can be accessed at www.fpds.gov. FPDS-NG data and reporting requirements for FPDS-NG are described in Federal Acquisition Regulation (FAR) subpart 4.6.

⁸ Because FPDS-NG is a direct source of data for USAspending.gov, we did not compare the data on USAspending.gov with data from FPDS-NG when analyzing the extent to which agencies reported applicable awards.



- Data on financial assistance awards (e.g., grants) are provided by agencies submitting information directly to OMB in a file format called FAADS PLUS. This is a modified version of the file format used to submit information to the Federal Assistance Awards Database System (FAADS), which is administered by the Census Bureau. To report information on financial assistance awards to USAspending.gov, OMB guidance requires agencies to submit their FAADS PLUS files directly to the USAspending.gov Web application.



In addition, agencies must separately submit or validate information on certain data elements required by FFATA:

- In November 2007, the Treasury Account Symbol was selected to be used as the official Program Source (i.e., funding source) for use in USASpending.gov. Agencies are to identify these symbols using the Department of the Treasury's Federal Account Symbols and Titles (FAST) Book, which contains Treasury Account Symbols for each agency and agency-specific program. For assistance awards, OMB requires agencies to include Treasury Account Symbols in their FFADS PLUS data submissions for each award. However, the FPDS-NG system does not currently allow agencies to include program source information as part of their contract information submissions. OMB has stated that it is in the process of updating the system to allow this. Until FPDS-NG is modified to allow reporting of program source data, OMB guidance⁹ states that agencies should submit this data using a separate data file.

⁹ OMB, M-09-19 and M-08-04.



Background
Additional Award Reporting

Agencies also report information on federal assistance award programs to other sources such as the Catalog of Federal Domestic Assistance (CFDA). CFDA is a governmentwide database of federal programs, projects, services, and activities that provide assistance or benefits to the American public. It contains financial and non-financial assistance programs administered by departments and establishments of the federal government. GSA maintains the CFDA database, and OMB helps to provide oversight of the collection of federal domestic assistance program data.



Background
Prior GAO Work

Since 2003, we have issued several reports on data reliability issues associated with FPDS-NG and its predecessor, FPDS. Our reviews of contract award data in these systems have revealed inaccurate and incomplete reporting.¹⁰

In 2006, we identified problems with agencies' reporting of program data to FAADS.¹¹ We found that 44 of 86 economic development programs that we analyzed either did not report any funding data or reported incomplete or inaccurate data to FAADS during all or part of fiscal years 2002 – 2004. Reasons for these inaccuracies included the Census Bureau's inability to ensure that agencies were submitting the data, a lack of knowledge among program officials about reporting requirements, and poor oversight and coordination at the agencies.

¹⁰ GAO, *Contract Management: No Reliable Data to Measure Benefits of the Simplified Acquisition Test Program*, GAO-03-1068 (Washington, D.C.: September 30, 2003); *Reliability of Federal Procurement Data*, GAO-04-295R (Washington, D.C.: December 30, 2003); and *Improvements Needed to the Federal Procurement Data System-Next Generation*, GAO-05-960R (Washington, D.C.: September 27, 2005).

¹¹ GAO, *Rural Economic Development: More Assurance Is Needed that Grant Funding Information Is Accurately Reported*, GAO-06-294 (Washington, D.C.: February 24, 2006).



Background
Prior GAO Work

Most recently, at a hearing in September 2009, we testified on weaknesses identified in contracting data systems. Specifically, we noted that our past work had found that FPDS-NG, in particular, often contains inaccurate data. Further, agencies do not always document required information or input it into the system.¹²

To help improve data reliability in FPDS-NG, we recommended that OMB work with agencies to implement systems for contract writing¹³ that connect directly to FPDS-NG and provide confirmation of agencies' review and verification of the accuracy and completeness of their data in FPDS-NG. We also recommended that OMB develop a plan to improve the system's ease of use and access to data for governmentwide reporting needs.

¹² GAO, *Federal Contracting: Observations on the Government's Contracting Data Systems*, GAO-09-1032T (Washington, D.C.: September 29, 2009).

¹³ Contract writing systems are computer software that, among other things, allows agencies to report their contracting data electronically to FPDS-NG through a machine-to-machine interface. The use of contract writing systems is expected to improve the reliability of the data in FPDS-NG because it reduces or eliminates separate data entry requirements that could lead to a reporting error.

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Background
Prior GAO Work

In response to our recommendations for improving the accuracy and timeliness of contract award data, OMB issued a memorandum in August 2004 directing agencies to ensure that their contract writing systems could electronically transfer information directly to FPDS-NG by the end of fiscal year 2005. Further, in March 2007, OMB issued a memorandum requiring agencies to regularly certify the accuracy and completeness of their information to GSA. In November 2007, May 2008, and June 2009, OMB issued additional guidance to agencies that addressed improvements in data quality.¹⁴

¹⁴ OMB M-08-04; OMB, *Memorandum for Chief Acquisition Officers, Senior Procurement Executives, and Small Agency Council Members: Improving Acquisition Data Quality – FY 2008 FPDS Data* (Washington, D.C.: May 9, 2008); and OMB M-09-19.



OMB Has Not Yet Fully Complied with FFATA Requirements

Although OMB has established a free, public, searchable Web site as required, it has not yet satisfied all of the requirements of the act. As described in table 2 below, OMB has satisfied six requirements we reviewed, partially met one requirement, and has not yet met two requirements.

Table 2: OMB Compliance with FFATA Requirements

| FFATA requirement | GAO assessment |
|---|--|
| Establish a free, publicly available Web site by January 1, 2008 | <i>Met</i> OMB launched USAspending.gov, a free, publicly available Web site, in December 2007. |
| Capture specific data elements for each award | <i>Met</i> The site captures information on all required data elements, such as the entity receiving the award and the award amounts. |
| Allow searches by each required data element, provide total dollars awarded by recipient, and provide downloadable data | <i>Met</i> The site allows searches of data by all required data elements and provides totals for awards made as well as downloadable data. |
| Include awards made in fiscal year 2007 and after | <i>Met</i> The site includes data for federal awards made in fiscal year 2007 and later, as well as limited data from previous years. |
| Ensure that information on awards is added to the site within 30 days of the award | <i>Met</i> To facilitate timeliness of data available on the Web site, OMB guidance requires agencies to submit award data on the 5 th and 20 th of each month. |

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Results
OMB Compliance

| FFATA requirement | GAO assessment |
|---|--|
| Allow for public input about the site's utility and suggestions for improvement | <i>Met</i> The site includes a contact form for public comments and suggestions. |
| Commence a pilot program to test collection of subaward data and determine how to implement a subaward reporting program across the federal government, beginning no later than July 1, 2007, and ending no later than January 1, 2009 | <i>Partially met</i> OMB commissioned two pilot programs for collecting subaward data, one at the General Services Administration that ran from April 2008 to December 2008, and one at the Department of Health and Human Services that ran from October 2008 to November 2008. Both pilots were begun after the July 2007 date specified in the act. |
| Include subaward data no later than January 1, 2009 (An 18-month extension can be granted for subaward recipients that receive federal funds through state, local, or tribal governments if OMB determines that compliance would impose an undue burden on the subaward recipient.) | <i>Not met</i> Subaward data (e.g., subcontracts and subgrants) are not yet available for searching on USAspending.gov. FFATA allows OMB to extend the deadline by 18 months for some subaward recipients. However, according to OMB, there is no official extension in place for reporting subaward data at this time. In addition, as of November 2009, OMB had not developed a specific plan for collecting and reporting subaward data. |
| Submit an annual report to the specified congressional committees | <i>Not met</i> OMB has not yet submitted the required annual report to Congress containing (1) data on the usage of and public feedback on the site, (2) an assessment of the reporting burden on award recipients, and (3) an explanation of any extension of the subaward deadline. According to OMB officials, it is gathering the necessary information and plans to issue a report in 2010. |

Source: GAO analysis.



Results
OMB Compliance

According to the Director of OMB, the subaward requirements were not fully implemented because the previous administration prioritized its efforts toward meeting the award reporting requirements, using existing resources to launch the USAspending.gov Web site. Further, according to OMB, the two pilot programs for collecting subaward data did not yield sufficient information to assess the burden that collecting such data would place on the recipients. OMB is currently considering various options to further satisfy this requirement. The options include (1) using federalreporting.gov, a Web site currently used to report subaward data on awards funded by the Recovery Act to recovery.gov, and (2) using the Electronic Subcontracting Reporting System, an Internet-based tool developed by GSA and the Small Business Administration for reporting on subcontracting plans. However, OMB has not established a deadline for deciding among these options or developed a specific plan for implementing FFATA's subaward reporting requirements. Until OMB develops and implements a specific plan for collecting and reporting subaward data, it will not fully meet its requirements under FFATA, and the USAspending.gov site will be of limited use to those interested in this level of information.



Results
OMB Compliance

In addition, OMB has not yet produced the required annual report to Congress, which is to address, among other things, public feedback on the utility of the site and an assessment of the reporting burden on recipients. According to officials responsible for the USAspending.gov site, OMB lacked the information required to produce the report. However, these officials added, OMB is currently gathering the necessary information and plans to release its first report in 2010.



Nine Agencies Did Not Report Federal Assistance Award Data

As part of its responsibilities under FFATA, OMB is required to ensure that the public Web site includes data on all applicable federal awards. To gather this information, OMB issued guidance requiring agencies to report award data on the 5th and 20th of each month. The purpose of reporting twice per month is to facilitate the timeliness and completeness of the data available on USAspending.gov. OMB's guidance also states that agencies are to ensure that all reporting is complete and accurate.

Currently, USAspending.gov provides fiscal year 2008 summary information on grants for 29 agencies. However, USAspending.gov data do not include information on federal assistance awards from nine agencies that listed assistance award programs in the Catalog of Federal Domestic Assistance (CFDA) during fiscal year 2008. In total, 15 award programs that were listed in CFDA had no awards reported to USAspending.gov. The agencies that did not report these assistance awards included large agencies such as GSA and Treasury as well as smaller agencies such as the U.S. Election Assistance Commission and the Japan-U.S. Friendship Commission. Table 3 lists agencies and awards listed in CFDA but not included in OMB's USAspending.gov data for fiscal year 2008.

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Table 3: Agencies That Did Not Report Awards to USAspending.gov

| Agency | Program title |
|-------------------------------------|--|
| U.S. Election Assistance Commission | Help America Vote College Program |
| | Help America Vote Act Requirements Payments |
| | Help America Vote Mock Election Program |
| Delta Regional Authority | Delta Regional Development |
| | Delta Area Economic Development |
| | Delta Local Development District Assistance |
| Department of the Treasury | Community Development Financial Institutions Program |
| | Bank Enterprise Award Program |
| U.S. Institute of Peace | Annual Grant Competition |
| | Priority Grant Competition |
| General Services Administration | Public Buildings Service |
| Broadcasting Board of Governors | International Broadcasting Independent Grantee Organizations |
| Denali Commission | Denali Commission Program |
| Japan-U.S. Friendship Commission | Japan-U.S. Friendship Commission Grants |
| National Labor Relations Board | Labor-Management Relations |

Source: GAO analysis.



In discussing these awards, agency officials cited various reasons for not reporting them. For example, officials with five agencies stated that they did not know whether the award should be reported and how to report the award. Also, officials with the Denali Commission and the U.S. Election Assistance Commission stated that they relied on another source for their reporting and had not realized that the awards were not reported to USAspending.gov. At Treasury, officials stated that the agency's resources were devoted to other day-to-day priorities, and in one case, they delayed reporting the award because they were uncertain whether the program would be funded in fiscal year 2008. GSA officials stated that they did not report one award to USAspending.gov because the agency does not normally issue grants, and the grant program was only in effect for one year (2008). They further stated that they have not implemented the interface to report grants to USAspending.gov via FAADS PLUS because they normally do not issue grants. Officials with each of the nine agencies told us that they planned to report future awards, as required.



Results
Agency Reporting

Incomplete reporting by agencies can be attributed in part to OMB not implementing a process to identify agencies that did not report applicable awards. In late 2007, OMB officials said that they planned to compare data submitted to USAspending.gov to other sources, such as the CFDA, to identify potential discrepancies. However, OMB has not implemented this process. Instead, OMB officials told us, it issued USAspending.gov reporting guidance to all federal agencies through normal channels, and relies on agencies to follow the guidance. Several agencies that did not report applicable awards told us they were unaware of OMB's guidance. Until OMB implements a process that better ensures that all agencies report required information, it risks continued gaps that limit the utility of the USAspending.gov Web site.



Inconsistencies Exist Between Agency Records and USAspending.gov Data

Although OMB guidance states that agencies must ensure that all of their reporting to USAspending.gov is complete and accurate,¹⁵ in the sample of 100 awards we examined, each had at least one data field that was blank, inconsistent with agency records, or for which the agency records lacked adequate information to evaluate their consistency with the data on USAspending.gov. In 73 of the awards, more than 5 of 17 data fields we reviewed had inconsistencies, omissions, or insufficient documentation provided by the awarding agency to evaluate data consistency.¹⁶

The data fields with the most frequent inconsistencies or omissions included the award title and the city where work funded by the award was performed. The data fields with the fewest inconsistencies or omissions were funding agency, CFDA number, and the country of the recipient and place of performance. Table 4 details the results of our review by data field.

¹⁵ OMB M-09-19.

¹⁶ FFATA specifies 11 data elements; however, certain elements include sub-components, such as place of performance, which includes city, state, congressional district, and country. When these sub-components are distinguished, the result is 18 required data fields, one of which we did not review because OMB derives it from other provided data.

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Results
Data Inconsistencies

Table 4: Comparison of Agency Records and USAspending.gov Data

| Data element | USAspending.gov data were consistent with agency records | USAspending.gov data were inconsistent with agency records | USAspending.gov did not include values for these fields | Agency records were insufficient to make comparisons for these fields |
|--|---|---|--|--|
| Title descriptive of the award's purpose | 37 | 41 | 0 | 22 |
| Recipient: Congressional District | 65 | 15 | 0 | 20 |
| Recipient name | 79 | 12 | 0 | 9 |
| Place of Performance: City | 14 | 18 | 56 | 12 |
| Recipient: City | 78 | 14 | 0 | 8 |
| Place of Performance: Congressional District | 66 | 12 | 1 | 21 |
| Award amount | 80 | 12 | 0 | 8 |
| Recipient: State | 85 | 7 | 0 | 8 |
| NAIC code (for contracts) | 65 | 6 | 24 | 5 |
| Place of Performance: State | 80 | 5 | 1 | 14 |
| Program Source Code ^a | 41 | 4 | 55 | 0 |
| Transaction type | 69 | 2 | 0 | 29 |

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Results
Data Inconsistencies

| Data element | USAspending.gov data were consistent with agency records | USAspending.gov data were inconsistent with agency records | USAspending.gov did not include values for these fields | Agency records were insufficient to make comparisons for these fields |
|-------------------------------------|---|---|--|--|
| Recipient unique identifier (DUNS) | 32 | 1 | 0 | 67 |
| Funding agency | 92 | 1 | 0 | 7 |
| Recipient: Country | 92 | 0 | 0 | 8 |
| CFDA number (for assistance awards) | 59 | 0 | 0 | 41 |
| Place of Performance: Country | 85 | 0 | 1 | 14 |

Source: GAO analysis of OMB and agency data.
* Program source codes were compared for accuracy to the Treasury Financial Manual (FAST book). Program source codes were considered inconsistent or not having a value if one of the two component codes was inconsistent or blank, respectively.



Results
Data Inconsistencies

Agency records lacked adequate information to evaluate the accuracy of at least one required field for 93 of the 100 awards in our sample. According to agency officials, agency records, such as notices of awards and agency electronic systems, do not typically include information on all of the data fields required by FFATA.

For those awards and data fields where we received sufficient documentation to evaluate their accuracy, the data field with the most frequent inconsistencies was the award title, 41 of which were inconsistent with agency records. FFATA requires award titles that are descriptive of the purpose of the funding action. However, while information on the purpose of the selected awards was generally available in agency records, most of the descriptions on USAspending.gov for the awards we selected did not reflect the appropriate level of description. For example, the description for one contract reads “4506135384!DUMMY LOA,” while the award records indicate that the award is for the purchase of metal pipes. Another was described as “Cont Renewals All Types,” while the award records indicate the contract was for an apartment building.

The lack of descriptive titles can be attributed in part to OMB guidance, which does not specify that titles provide an adequate description of the purpose, as required by FFATA. Unless each award has a descriptive title clearly identifying the purpose of the award, the public will not be able to fully determine why the federal award was granted.



Results
Data Inconsistencies

The required field which most often had no data was the field identifying the city where the work funded by the award was to be performed, which was blank in 56 of 100 awards. Two agencies (accounting for 19 of the 56 awards with no data in this field) told us that they had reported the required city of performance information to OMB, but OMB officials were unaware of any significant issues that would account for the apparent data gaps. However, while OMB maintains a page at USAspending.gov that addresses the completeness of the agency-submitted data by field,¹⁷ this page does not include any information on city of performance data, which could account in part for the large number of gaps. The OMB official responsible for USAspending.gov told us that OMB is currently planning a redesign of the USAspending.gov Web site. As part of this effort, OMB plans to incorporate additional tools that are intended to improve completeness, timeliness, and accuracy of the information, but these plans have not been finalized. However, if OMB does not include all FFATA-required data fields in future reports, its ability to identify significant issues with required data will be limited.

¹⁷ <http://www.usaspending.gov/data/dataquality.php>.



Results
Data Inconsistencies

Weaknesses in OMB's guidance on data validation also likely contributed to the inconsistencies and incompleteness in our sample. Although OMB's guidance specifies that agency data submissions are to be validated by an appropriate official, it does not specify how or by whom the validations should be performed. In addition, it does not specify whether agencies should document that the submissions have been validated. Only 5 of 17 agencies in our sample provided documentation showing that they had validated their assistance award data submissions. As a result, for most agencies, it is unclear whether or how their assistance data were validated. Until OMB and agencies ensure that the assistance data reported to USAspending.gov are fully consistent with agency records, users of the data will not have accurate information on federal spending, as envisioned by FFATA.



Conclusions

Fulfilling FFATA's purpose of increasing transparency and accountability of federal expenditures requires that USAspending.gov contain complete and accurate information on all applicable federal awards; however, while OMB has taken steps to meet the requirements of the act, including establishing a publicly available and searchable Web site containing data on federal awards, the site does not yet include all the required information, including data on subawards, and OMB has not yet developed a specific plan for including this data. OMB has also yet to provide a required annual report to Congress, but, according to officials, now plans to do so in 2010.

In addition, while most agencies are reporting award data to USAspending.gov, several agencies had not reported federal assistance awards in 2008, but plan to do so in the future. While OMB had originally planned to implement a process to identify agencies not reporting applicable awards, it has instead relied on agencies to voluntarily follow its guidance. Without a more effective approach to ensuring that agencies report all applicable awards, the utility of the USAspending.gov site is likely to continue to be impaired.



Conclusions

Finally, numerous omissions and inconsistencies exist in the data reported to USAspending.gov. These inconsistencies and omissions reinforce existing concerns about the reliability of systems agencies use to report award data and the information they contain. These weaknesses are attributable, in part, to a lack of clear guidance on appropriate award titles and data validation. In addition, OMB's efforts to encourage agencies to report timely and complete information through public reporting of the completeness of agency data submissions have been hindered by the lack of information on the city where award work is to be performed. Until OMB and agencies better ensure that complete and accurate information is included on USAspending.gov, the Web site will be of limited usefulness in providing the public with a comprehensive view into the details of federal spending and for increasing the transparency and accountability of the government for how it spends taxpayer dollars.



Recommendations for Executive Action

To improve the accuracy, completeness, and timeliness of all data submissions to OMB's USAspending Web site, we recommend that the Director of OMB take the following actions:

- develop and implement a specific plan for the collection and reporting of subaward data, including a timeframe for including subaward data on USAspending.gov;
- develop and implement a process to regularly ensure that all federal agencies report required award information to USAspending.gov;
- revise guidance to federal agencies on reporting federal awards to clarify
 - the requirement that award titles describe the award's purpose and
 - requirements for validating and documenting agency award data submitted by federal agencies; and
- include information on the city where work is performed in OMB's public reporting of the completeness of agency data submissions.



Agency Comments and Our Evaluation

In oral comments on a draft of this briefing, officials with OMB's Office of E-Government and Information Technology suggested that the administration's recent open government initiative would address some of the concerns we raised about the quality of data on USAspending.gov. Among other things, this directive, which was issued on December 8, 2009,¹⁸ requires agencies to designate a high-level senior official to be accountable for the quality and objectivity of, and internal controls over, the federal spending information publicly disseminated through such public venues as USAspending.gov or other similar Web sites. The directive also states that OMB plans to issue additional guidance regarding agency data plans, internal controls over data quality, and a longer-term strategy for federal spending transparency. If this guidance is issued as planned and effectively implemented, it could help improve the overall quality of federal spending data. Nevertheless, OMB action is still needed to address our specific recommendations to improve the accuracy, completeness, and timeliness of data currently submitted to the USAspending.gov Web site.

OMB also made a technical comment, which we incorporated.

¹⁸ OMB M-10-06.



Attachment I
List of Departments and Agencies in GAO Sample

Department of Commerce
Department of Defense
Department of Education
Department of Energy
Department of Health and Human Services
Department of Homeland Security
Department of Housing and Urban Development
Department of Justice
Department of the Interior
Department of the Treasury
Department of Transportation
Department of Veterans Affairs
Export-Import Bank of the United States
General Services Administration
National Science Foundation
Small Business Administration
U.S. Department of Agriculture

Appendix II: GAO Contact and Staff Acknowledgments

GAO Contact

David A. Powner, (202) 512-9286 or pownerd@gao.gov.

Staff Acknowledgments

In addition to the individual named above, James R. Sweetman, Jr., Assistant Director; Pam Lutricia Greenleaf; Emily Longcore; Lee McCracken; and Kate Nielsen made key contributions to this report.

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