

Why GAO Did This Study

One of the purposes of the DATA Act is to increase accountability and transparency of federal spending. The act requires federal agencies' OIGs to issue reports on their assessments of the quality of the agencies' spending data and the implementation and use of data standards. The act also includes provisions requiring GAO to review the OIG reports to assess and compare the completeness, timeliness, quality, and accuracy of data that agencies submit and the implementation and use of data standards.

This report describes the results of OIG reviews of the quality of their respective agencies' DATA Act spending data and the implementation and use of data standards.

GAO reviewed 51 OIG reports issued on or before December 31, 2019, assessing agencies' first quarter of fiscal year 2019 submissions of federal spending data. GAO clarified information with the OIGs, as necessary.

What GAO Recommends

GAO is not making recommendations in this report. The Council of the Inspectors General on Integrity and Efficiency noted that GAO's report provides useful information on OIG efforts to meet oversight and reporting responsibilities under the DATA Act.

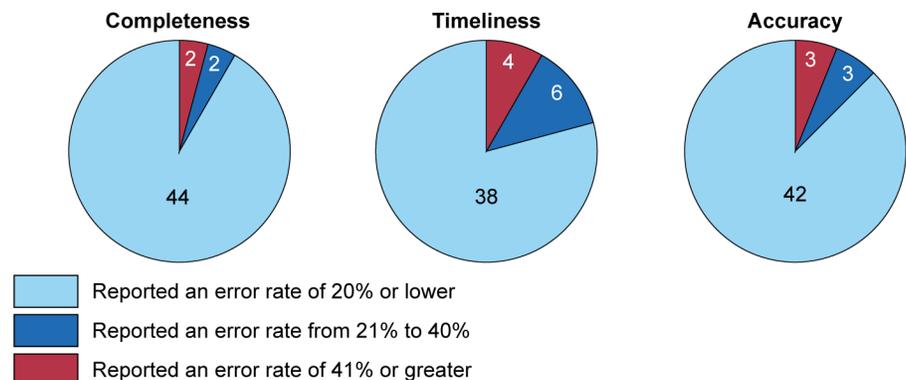
DATA ACT

OIGs Reported That Quality of Agency-Submitted Data Varied, and Most Recommended Improvements

What GAO Found

Offices of inspector general (OIG) issued reports on the quality of their agencies' data submissions for the first quarter of fiscal year 2019, as mandated by the Digital Accountability and Transparency Act of 2014 (DATA Act). GAO found that OIGs' audit results varied regarding the quality of the data submitted by their respective agencies. Using a 20 percent or lower error rate benchmark established by the OIG audit methodology guidance, 37 of 51 OIGs reported that their agencies' data were of higher quality, and 11 OIGs reported data quality that was of moderate or lower quality (defined by the OIG audit methodology guidance as error rates greater than 20 percent and 40 percent, respectively). Further, 47 OIGs reported that their agencies submitted data on time, but certain agencies' submissions did not always contain all the data that should have been submitted. For example, 14 of these OIGs reported that certain agency components' or systems' data were missing.

Error Rates of Data Submitted under the Digital Accountability and Transparency Act of 2014 as Reported by Agencies' Offices of Inspector General (OIG), by Range and Type of Error (First Quarter, Fiscal Year 2019)



Source: GAO analysis of OIG reports. | GAO-20-540

Thirty-seven OIGs reported that agencies properly implemented and used the data standards established by the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury). However, 47 OIGs reported control deficiencies related to system limitations, quality control procedures, data from external systems, and other issues. Further, 44 OIGs made recommendations for agencies to help improve data quality, including recommendations to

- establish and implement data quality procedures or guidance and implement needed corrective actions;
- develop controls to resolve issues during the submission process;
- develop controls over the review and correction of data derived from source systems;
- work with Treasury, OMB, or other external stakeholders to resolve identified issues; and
- develop, implement, or evaluate automated systems controls.